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2017 Risk-Based Audit and Evaluation Plan

Internal Audit and Program Evaluation Directorate

June 2017

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Message from the Chief Audit and Evaluation Executive

As the Canada Border Services Agency's (CBSA) internal audit and program evaluation functions both report to the Chief Audit and Evaluation Executive, the Internal Audit and Program Evaluation Directorate continues to take advantage of this synergic opportunity to integrate the two functions within its planning exercise activities. The integration efforts provide the Agency with highly valued insight as part of its oversight continuum.

As part of our continued integration effort, I present you our third iteration of the plan, the CBSA's 2017 Risk-Based Audit and Evaluation Plan. The audit and evaluation projects identified in this document respond to the requirements, priorities and risks of senior management and meet the legislative and compliance requirements of the Government of Canada.

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Claudette Blair
Chief Audit and Evaluation Executive

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Deputy Head Confirmation

I hereby approve the CBSA's third integrated Risk-Based Audit Plan and Five-Year Program Evaluation Plan for the 2017-2022 audit and evaluation activities, which I submit to the Treasury Board of Canada Secretariat (TBS) as required by the *Policy on Internal Audit* and the *Policy on Results*.

The 2017 Risk-Based Audit and Evaluation Plan conforms to applicable Government of Canada requirements, including:

- The *Policy on Internal Audit* and the Government of Canada Internal Audit Standards contained therein and the supporting guidance for risk-based audit planning put forth by the Office of the Comptroller General; and
- The *Policy on Results*: this Departmental Evaluation Plan meets the requirements of the *Mandatory Procedures for Evaluation* and supports the requirements of the expenditure management system including, as applicable, Memoranda to Cabinet, Treasury Board submissions, and resource alignment reviews. The CBSA does not administer grants and contributions programs.

The CBSA is committed to remaining innovative and to improving its overall relevance, performance, risk management, governance and controls. As such, the approach taken to develop and implement this document is in line with our modernization efforts.

I will ensure that this plan is updated annually, and I will provide information about its planning and implementation to TBS, as required.

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John Ossowski
President

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1.0   Introduction

1.1   Background

This Risk-Based Audit and Evaluation Plan (RBAEP or the Plan) outlines the 2017-2022 audit and evaluation activities for the Canada Border Services Agency (CBSA or the Agency). The Plan provides background information on the Agency's Internal Audit and Program Evaluation Directorate (IAPED). It also describes the overall context and methodology used in its development and presents the proposed internal and external audit and evaluation activities approved for future years.

A departmental Risk-Based Audit Plan (RBAP) and a Five-Year Program Evaluation Plan (FYPEP) are both required under the *Policy on Internal Audit* and the *Policy on Results*, respectively. For a third consecutive year, an integrated approach has been taken to ensure that audit and evaluation products and services are optimally aligned and of greatest benefit to the CBSA.

The Plan was developed based on various activities such as the review of key documents; a risk assessment exercise of the Agency's 2017-2018 Program Alignment Architecture (PAA) and draft program inventory under the 2017-2018 Departmental Results Framework (DRF) conducted by IAPED employees; consultations with the Branch Liaison Contacts (BLC) representatives[1]; consultations with Agency senior management and the external Audit Committee (AC) members; as well as consideration of the requirements of the Treasury Board Secretariat (TBS). It has been designed to ensure appropriate coverage of the Agency's risks and the PAA. It is updated and presented each year to the CBSA Performance Measurement and Evaluation Committee (PMEC) and the AC for their review and recommendation for approval by the President, in advance of its required submission to TBS.

1.1.1 Overview of the IAPED[2]

The IAPED's mission is to foster management excellence, performance, and accountability through the provision of professional insight and advice. To this end, the IAPED's vision is to be a key, valued and sought-after partner and contributor to the Agency's strategic and management decision making and an active player in support of the Agency's oversight regime, supporting its continuous modernization. It acts as an educator and an enabler to the CBSA by providing not only an insightful perspective but also punctual advice to senior management for enhanced and timely decision making.

For that reason, the IAPED's goal is to be a valued contributor that provides assurance to the Minister, President and senior management on the organization's control framework, governance, risks, relevance, and performance of the Agency's programs and activities.

The IAPED has completed its third and final year of its transformation agenda. In 2014-2015, the IAPED committed to substantially transform, over three years, the delivery of its audit and evaluation products and services by focusing on four key streams:

1. Strategies and Directions – Establishing common directions and strong foundations for the IAPED;
2. Products – Enabling the provision of meaningful insight into Agency programs, governance, risk management, and controls through leading-edge, client-focused products;
3. Clients – Transforming the relationship of the IAPED with management; and
4. Profession – Being recognized as a leader in the internal audit and evaluation communities.

Leveraging on this foundational transformation agenda, the internal audit and evaluation functions will continue to work closely together as two important pillars of the Agency's oversight continuum. The functions are mutually supportive, with important synergies between them,

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[1] Designated CBSA employees in each Branch responsible for coordinating responses to IAPED requests.
[2] All of the IAPED's key initiatives and resources are detailed in its Integrated Business Plan.

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and yet are professionally distinct, with each uniquely contributing value to the Agency. The table below outlines some of the contributions made by each function. Taken collectively, each function provides vital information in support of management's oversight and decision making responsibilities.

Table 1: Key Contributions and Synergies of the Audit and Evaluation Functions

	Audit	Evaluation	Value of Synergies
Overall purpose	"Internal auditing is an independent, objective assurance activity designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to assess and improve the effectiveness of risk management, control, and governance processes." -International Standards for the Professional Practice of Internal Auditing	"In the Government of Canada, evaluation is the systematic and neutral collection and analysis of evidence to judge merit, worth or value. Evaluation informs decision making, improvements, innovation and accountability. Evaluations typically focus on programs, policies and priorities and examine questions related to relevance, effectiveness and efficiency. Depending on user needs, however, evaluations can also examine other units, themes and issues including alternatives to existing interventions. Evaluations generally employ social science research methods." -Treasury Board *Policy on Results*	• Together, the two functions provide credible, independent and neutral advice to inform decision making. • The work done by one function positively influences the business intelligence for the other and plays a role in defining a scope.

What is examined?	• Risk management
	• Control
	• Governance processes
		• Relevance
		• Effectiveness
		  o Outcomes
		• Efficiency
		  o Inputs
		  o Outputs
			• By focusing on different questions, both functions can strengthen overall program management operations whether they are examining programs, policies or internal services.

Overall questions	• Are the governance, risk management and control systems designed appropriately and adequately to mitigate risk and to respond efficiently and effectively to management's needs? • Are the practices implemented in the areas of governance, risk management and control working as intended to support the achievement of objectives?	• Is there an ongoing need for the program? • Does it align with government priorities? • Does it align with federal roles and responsibilities? • Is it achieving its expected (or intended) outcomes? • Does the program demonstrate efficiency and economy?	

1.1.2 Tables of Planned Resources[3]

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[3] As of May 4, 2017.

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The Plan has been designed with the objective of allocating resources to the areas of highest significance, while ensuring judicious evaluation coverage of the Agency's PAA. Table 2 provides a breakdown of the full-time equivalent (FTE) positions by division and the Director General's Office, while Table 3 outlines the financial budget for 2017-2018. The $4.3 million allocated for salary allows for approximately 47 of the 54 positions to be fully staffed. It is not expected that the salary limitation will affect timely delivery of the Plan as the IAPED has recently established long-term contracts to complement its capacity and address resourcing needs.

Table 2: 2017-2018 IAPED FTE Positions by Division (not all funded)

Director General's Office	Internal Audit Division	Program Evaluation Division	Professional Practices Division	Total FTEs
3	22	16	13	54

Table 3: 2017-2018 IAPED Budget by Division[4]

Director General's Office		Internal Audit Division		Program Evaluation Division		Professional Practices Division		Total Salary	Total O&M	Total Budget
Salary	O&M	Salary	O&M	Salary	O&M	Salary	O&M			
$405,192	$72,436	$1,686,060	$471,360	$1,100,872	$237,280	$1,141,157	$176,856	$4,333,281	$957,932	$5,291,213

1.1.3 Structure

The 2017 RBAEP outlines, in an integrated manner, the schedule for the priority engagements related to the audit function from 2017-2018 to 2019-2020, including external engagements managed by the Professional Practices Division (PPD). It also outlines the evaluation schedule to cover the Agency's direct program spending from 2017-2018 to 2021-2022, including horizontal evaluations also managed by the PPD.

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[4] O&M does not include $479,820 for eManifest, as this is separate from the IAPED's A-base funding.

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2.0   Planning Context

2.1   External Factors

The IAPED has identified, through a review of various documents, such as the 2016-2017 CBSA Environmental Scan, the following upcoming changes in the external environment that may have an impact on its planning activities and its ability to deliver:

1. Geopolitical global context: International borders have never been under greater pressure and the increasing movement of people and goods shows no signs of reduction. The complex nature of the CBSA's mandate, through our administration of more than 90 acts, regulation and international agreements, makes it at the forefront of the Government of Canada's activities.

2. Canada-U.S. political context: In November 2016, Donald Trump was elected as the 45th President of the United States. In his first week in office, President Trump signed several executive orders including: build a border wall between the U.S. and Mexico; increase the number deportations of those in the country illegally, including hiring 10,000 more Immigration and Customs Enforcement agents, and block federal grants to so-called "sanctuary" cities; speed approval of the Dakota Access and Keystone Oil Pipelines using American-made steel and materials; and withdraw the United States from the Trans-Pacific Partnership negotiations.

3. Canadian political context: A new government was elected in October 2015 and priorities have changed. Even if the CBSA's core mandate is unchanged, the shifting of government priorities and a workload increase have impacted the CBSA, most notably the Syrian Refugee Initiative. In particular, the Prime Minister's expectations include improving economic opportunities and security for Canadians, a strong focus on results, and work informed by performance measurement, evidence, and feedback from Canadians.[5]

4. Canada 150: The *New York Times* declared Canada the number one country to visit in honour of the 150 anniversary of the confederation. The Canadian federal government has budgeted about $500 million dollars for Canada 150 celebrations, projects and major events, including free admission to all national parks and historic sites to domestic and international visitors. Montreal is also set to celebrate its 375th anniversary with events including urban renewal, light shows and major celebrations happening in the city throughout the year.

5. Increasing border crossings: Since April 2016, more than 400 refugee claimants have illegally crossed the border into Canada from the U.S. Under a current agreement with the United States, Canada generally does not allow refugee claims from within the U.S., designating that country a "safe third country." The most popular border crossings have been into the province of Manitoba and Quebec, with expectations for numbers to increase as the weather warms and the crossings become less dangerous. Following a unanimous vote, Montreal became a "sanctuary city," alongside Toronto, Vancouver, and London, for undocumented migrants to receive municipal services without fear of being deported.

6. Opioid crisis: Fatalities linked to fentanyl in Canada have increased over the last four years, with the highest increases seen in British Columbia (7-fold) and Alberta (20-fold). Fentanyl is 50–100 times more powerful than morphine with a kilogram of pure fentanyl powder costing $12,500 with one kilo being enough to make 1 million tablets. Each tablet sells for about $20 in major cities. key source country of the illicit drug that is being imported into Canada, with suppliers concealing fentanyl powder in silica packages or hidden in commercial and industrial goods, shipped by regular air mail or by courier.

7. Ongoing implementation of the *Policy on Results*: The 2009 policy was evaluated in 2014 and TBS modified the policy. However, some changes included in the *Policy on Results* are still being implemented: departments have until November 1, 2017 to implement subsections of this policy as they relate to the DRFs, Program Inventories and Performance Information Profiles. In the meantime,

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[5] Minister of Public Safety and Emergency Preparedness Mandate Letter. http://pm.gc.ca/eng/minister-public-safety-and-emergency-preparedness-mandate-letter (as of January 18, 2017).

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departments must continue to implement, maintain and use the existing structure. The CBSA has volunteered to pilot with TBS the transitioning of its evaluation planning exercise toward the *Policy on Results*' requirements.

8. Increased scrutiny by the Office of the Auditor General (OAG): The Agency is increasingly involved in OAG audits. While important, these audits require significant time and effort on the part of the Agency. The CBSA is one of the most solicited partners by external assurance providers as well as partner departments in issues related to border protection, refugee management and commercial trans-border movement issues.

9. Stakeholder expectations on the nature of internal audit are evolving: Deputy Ministers have expressed the desire to see the function evolve from only providing assurance to providing both assurance and also foresight. The AC, the TBS Office of the Comptroller General (OCG) and the Institute of Internal Auditors are always considering new methods and a new vision to provide optimal value to stakeholders. In addition, the Minister of Public Safety is expected to report regularly on progress toward fulfilling commitments and to help develop effective measures that assess the impact of the organizations for which he is accountable.[6]

10. Phoenix pay system: The new federal government pay system completes more than 8.9 million transactions valued at approximately $17 billion/year. Government-wide, there is a risk of non-payment to public servants and the resulting non-compliance with terms and conditions of employment for employees of the public service. At the Agency, this risk has been mitigated by compensation advisors retained by the CBSA, resulting in fewer instances of non-payment. The IAPED has considered the risks and the work being conducted by other assurance providers (e.g., OAG, Public Services and Procurement Canada's internal audit function, and potentially the OCG) in deciding to not proceed with an audit or evaluation on this topic at this time.

11. Resourcing issues in audit and evaluation: The two functions require that employees possess specific competencies and certifications that are in high demand across all federal departments and the private sector, with a limited availability of potential candidates. The IAPED uses a co-sourcing model in which a mix of federal government employees and contractors is used to deliver audit and evaluation products in order to meet the Plan. The utilization of external contractors possesses benefits (e.g., additional capacity and subject matter expertise) as well as drawbacks (e.g., limited knowledge of the Agency) and therefore, its use is carefully determined within the planning phase of each project.

2.2   Internal Factors

In addition to external factors, the following internal issues may impact the ability of the IAPED to deliver its commitments:

1. Strategic Directions: In 2016-2017, this initiative was launched to solidify the CBSA's vision into the year 2030. The framework lays out the Agency's series of proposed priorities in relation to the outcomes that it seeks to achieve. It is based on a vision drawn from the Agency's mandate, and on the action plans and initiatives that must be undertaken to achieve these outcomes. This framework will serve as the foundation for setting future priorities and change the Agency's planning approach. These future directions are being taken into consideration in the IAPED's work in terms of significant changes in certain programs that may occur.

2. The CBSA Renewal initiative: This initiative was launched on February 8, 2017 to examine the Agency's resource base in all areas in order to ensure that it is allocating it towards government priorities and ensuring the sustainability of operations for years to come. The objectives of the CBSA Renewal involve developing a comprehensive, evidence-based analysis of all of the CBSA's programs and operations and provide analysis of key cost drivers; ensuring that the CBSA's activities are relevant, measurable, efficient, and aligned with the government's priorities and commitments; determining whether the CBSA's funding levels are appropriate to enable the efficient delivery of the CBSA's mandated activities; re-prioritizing resources, making adjustments to program design, or eliminating poorly targeted or inefficient programs and activities that are peripheral to the CBSA's mandate; and improving the CBSA's business

[6] Ibid.

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model and explore opportunities for revenue generation or other resourcing arrangements that are responsive to program needs as non-discretionary workload volumes and costs may change or increase. Recognizing the importance of this review, the IAPED has ensured that its selection of projects in 2017-2018 align with this important initiative in order that findings from the IAPED engagements may complement and better inform senior management decision making, ultimately contributing to the success of the CBSA Renewal initiative.

3. Branch engagement: The nature and quality of the IAPED's work relies on its ability to build on the collaboration and engagement with other branches within the CBSA. The workload and resource constraints of internal clients and partners may have an impact on their level of engagement with the IAPED, which can in turn affect the timeliness and quality of the IAPED's products. Through the BLC forum held every quarter and the increased deployment of the TeamMate[7] software, the IAPED is always seeking innovative and automated solutions to alleviate the audit and evaluation burden on the CBSA's operations, improve the quality of its products, and strengthen its relationships with clients, internally and externally.

3.0   Methodology

The IAPED has made improvements with regard to the development of its 2017 Plan. In addition to conducting an internal risk assessment exercise based on specific risk factors, the IAPED also increased the consultations within the Agency. New projects were identified based on the risk assessment exercise with the BLC and branch senior management. The validation of the selected projects was conducted through the same consultations process as well as a discussion at the AC to ensure that the Plan addresses the most significant risks to the CBSA. Beyond traditional audit and evaluation reports, the IAPED will continue to offer consulting engagements to the President in an effort to provide the Agency with additional advice that is valuable and timely.

The following key steps were followed to develop the Plan:

3.1   Step 1: Review of the IAPED Oversight Universe

The oversight universe defines the potential scope of internal audit and evaluation activities and is comprised of entities that may be subjected to them. These areas represent a holistic view of all potential auditable and evaluable units, such as program areas, functions, structures, funded initiatives or internal services that collectively contribute to the achievement of the Agency's strategic outcome. For the CBSA, the oversight universe has been defined as its PAA. This Plan used the 2017-2018 Agency PAA to develop the schedules, which is presented below (see graphic 1, next page). The Agency's draft Program Inventory is a subset of the programs identified in the PAA and is therefore very similar.

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[7] TeamMate is audit management software that is also used at the CBSA by the evaluation function. The software will increase the efficiency and productivity of audit and evaluation project delivery.

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Graphic 1: 2017-2018 CBSA PAA
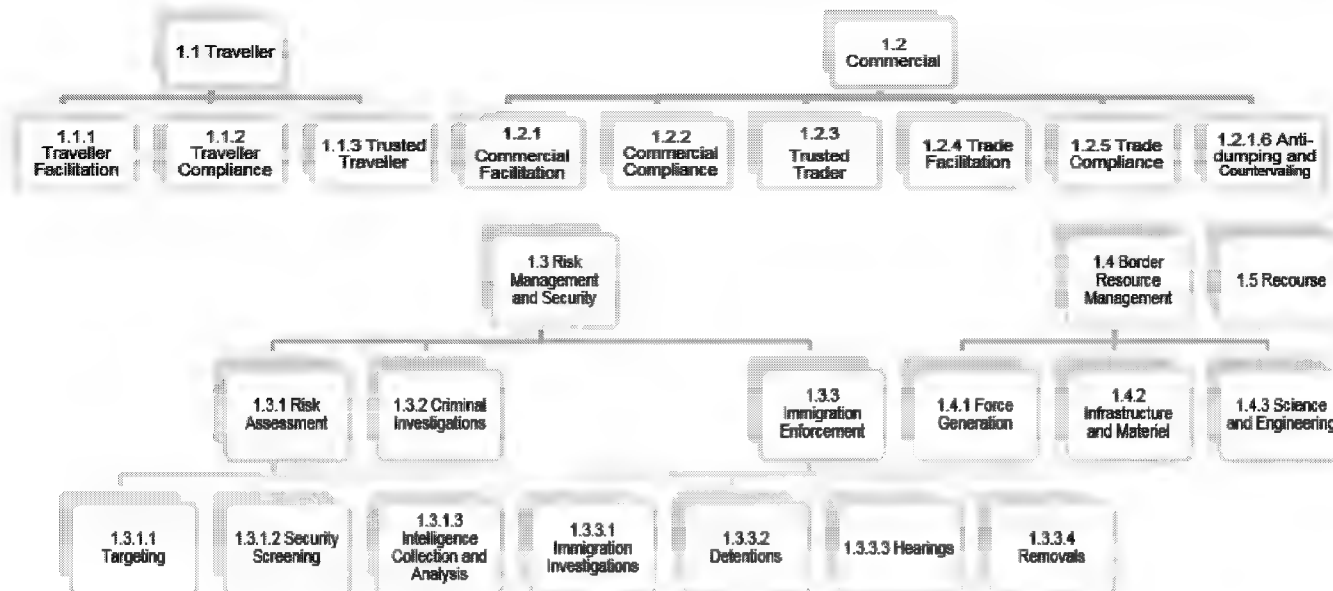
3.2   Step 2: Mapping of Previous Coverage

To guide the selection of audit and evaluation projects as part of the Plan, the IAPED continuously updates the previous work that has been completed and areas within the Agency that have already been covered by the IAPED's oversight. As such, the mapping of previous audits and evaluations completed since 2004-2005 was updated, including external activities. This exercise contributed to understanding what has already been accomplished in previous years and the type of issues highlighted by these projects, which helped the selection of future projects based on our past activities.

3.3   Step 3: Identification of Projects

While audit projects identified typically focus on high-risk areas, as mentioned under point 7 of section 2.1, this year being a transitional year for the *Policy on Results,* the evaluation projects continue to mostly cover the Agency's PAA. The projects were identified by accomplishing the following steps:

1. Review of key CBSA documents: A review of Agency information included the 2016 Enterprise Risk Profile (ERP), Branch Risk Profiles, the Agency's Departmental Security Plan 2016-2019, the CBSA Departmental Plan 2017-2018, the draft 2017-2018 DRF and Program Inventory, the CBSA 2016-2017 Environmental Scan, as well as numerous other related planning documents such as Treasury Board commitments (from Memoranda to Cabinet and Treasury Board submissions).

2. Risk assessment exercise conducted by IAPED employees: Employees were asked to risk assess the oversight universe based on the information gathered during the conduct of past work and other key known source of information. The risk assessment exercise used the following five risk factors:

   - Internal Control Systems (the weaker the controls, the greater the risk);
   - Perceived Sensitivity/Public Visibility (the greater the sensitivity/visibility, the greater the risk);
   - Date Since Last Engagement (the farther the date, the greater the risk);

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- Materiality (the greater the materiality, the greater the risk); and
- Strategic Importance to the CBSA (the greater the importance, the greater the risk).

At the end of the risk assessment exercise, the Chief Audit and Evaluation Executive (CAEE) reviewed and validated the final results.

3. Consultations with the BLC representatives and Agency's senior management: Multiple consultations occurred with the Branch Management Tables, and the CBSA President and Executive Vice-President. Each consultation involved a discussion of the operational risks for the CBSA's programs, whether the risks have changed in the past year, as well as any emerging risks. Later, their input was also sought on the proposed schedules to know if there are any contingencies with the delivery of their activities.

4. Consultations with TBS: The *Policy on Results* requires that large departments and agencies engage in consultations with TBS during the annual evaluation planning exercise in the development of the FYPEP. A pilot was created in January 2017 and the IAPED participated along with six other organizations that were selected based on set criteria (e.g., sector, size). Lessons learned are to inform full implementation with all departments.

   The first step involved a review of the Agency's 2016-2017 evaluation plan by the TBS Results Division analyst to learn about its evaluation landscape (i.e., past and future planned evaluations).

   The next step involved the analyst meeting internally within TBS with his CBSA program sector analyst counterpart and director to provide observations from the review of the draft CBSA evaluation plan, and to gather feedback from a program sector lens.

   The final stage involved a meeting on February 9, 2017, between TBS and the IAPED in which feedback was provided on the planned future evaluation projects. The feedback provided at this meeting was incorporated into the evaluation schedule. In addition, the IAPED consulted with TBS to provide updates and negotiate extensions to evaluation commitments made as part of TB submissions and Memoranda to Cabinet. The results of these consultations are also reflected in the timing of individual evaluations noted as TB commitments in the evaluation schedule.

5. Consideration of internal and external planned engagements: As part of its planning exercise, the IAPED considered the work of internal assurance providers such as the Comptrollership Branch's Internal Control Review Plan and the plans of external assurance providers such as the OCG and the OAG to avoid duplication. In addition, the IAPED considered planned horizontal evaluations across government as part of its coverage and burden calculations.

6. Consultations with external AC members: Similar to the consultations with senior management, the external members were asked for advice and input on validating the proposed schedules. The risk information obtained not only provided important insight into the concerns of senior management and external members, but it also provided a more timely and accurate understanding of risks and risk exposure. Subsequently, this information was used to prioritize and validate the selection of possible new audit and evaluation projects and to finalize the audit and evaluation schedules.

3.4   Step 4: Selection and Timing of Projects

Selection

The selection of projects employed a comprehensive approach. After the risk assessment exercise and the consultations were conducted, some of the audit and evaluation projects approved in the 2016 Plan were validated to remain. The addition of new projects was made based on the methodology used to develop the Plan.

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Consulting engagements continue to be inserted as placeholders into the audit and evaluation schedules to respond to senior management's needs. These engagements are performed outside of the traditional audit and evaluation activities, support the CBSA's needs in a different manner and are responsive to the IAPED new value proposition agenda. The Plan allowed for some resources to be assigned to consulting engagements, with the understanding that the Plan would focus predominantly on assurance audits and evaluations that ensure meeting transitional goal of the new TBS requirements.

Timing

When possible, the timing of each project was established considering numerous criteria, including:

- Agency areas of high risk and significance
- Specific commitments from Memoranda to Cabinet and Treasury Board submissions
- Ongoing and planned external coverage (OAG, OCG, etc.)
- Coordination with internal assurance providers
- Senior management priorities, including the CBSA Renewal initiative
- Previous audit and evaluation coverage
- Coordination between audit and evaluation projects, including potential joint projects
- Knowledge of existing issues and status of implementation of improvements

4.0   Detailed RBAEP

This section presents scoping procedures, capacity assumptions, and adjustments made since the 2016 Plan. It also presents the audit and evaluation schedules and a brief description of each internal audit and evaluation project to be started during the first year and the first quarter of the second year of the Plan. Consulting engagements are also explained.

Scoping Considerations

At the CBSA, each audit and evaluation project scope is determined in consultation with the Office of Primary Interest (OPI) and the Office of Secondary Interest (OSI) during the planning phase. As per audit standards, the nature and scope of audit engagements are ultimately determined by the Internal Audit Division. The engagement plan for each audit considers the Agency strategies, objectives, and risks relevant to the engagement.

In terms of evaluation projects, their scope is determined in collaboration with the responsible Directors General through the Evaluation Advisory Committees (EACs) and is presented to the PMEC for approval before the research phase begins. The EACs ensure that the OPIs and OSIs are engaged at each phase of the evaluation to ensure that findings and recommendations are well understood by program and senior management. These processes ensure added value for program management and consider the Agency's information needs, while meeting the standards set by Treasury Board policies.

Capacity Assumptions

To determine the resource requirements for the proposed internal and external audits and evaluations, it is necessary to make a number of assumptions related to the average cost per project, average resource consumption per project and overhead costs (e.g., translation, travel, etc.). These estimates are based on previous internal audits and evaluations completed by the IAPED. The following are the key assumptions with respect to delivering this Plan:

- The IAPED budget allocations for the three- or five-year period will remain at the 2017-2018 levels. If this budget is reduced, the IAPED may not be able to complete all of the projects as scheduled. The budget identified in Table 3 is sufficient for the completion of this Plan.
- The Internal Audit Division will complete, on average, a minimum of 7 audits (including reviews and follow-ups) and one consulting engagement per fiscal year.
- The Program Evaluation Division will complete, on average, a minimum of 4 evaluations per fiscal year. The consulting engagements will start in 2017-2018.
- Not all projects require the same level of effort. The number and level of FTEs assigned to a project depends on the complexity level of the project.
- Internal projects require an average of 12 months to complete. In addition, the Plan allocates one quarter for AC or PMEC presentations as well as one quarter to the external publication process.
- Consulting engagements typically involve work of a shorter duration than audit/evaluation projects.
  - Intended to provide added value in a timely manner to senior management, consulting engagements involve a more simplified process compared to the typical IAPED projects.
- Depending on the scope of the projects, additional professional resources or outside expertise may be required (e.g., international benchmarking, subject matter experts, etc.).

4.1   Adjustments

This section provides a comparison between the 2016 and 2017 Plans. It is important to note that the planning and program environment is dynamic; accordingly, as the Plan is revisited each year, adjustments are occasionally required to ensure it is responsive to emerging Agency risks.

4.1.1 Audits

The following changes have been made to the internal audit schedule:

Audits Removed:

1. Trade Delivery (AC: Q4 2017-2018): Cancellation was approved at the December 2016 AC meeting. The OAG conducted an audit of Customs Duties which covered a large portion of the Agency's Trade Program. In addition, the IAPED recently examined other areas of the Trade Program, including the 2015 Audit of B2 Refunds.
2. Values and Ethics (AC: Q1 2018-2019): Removed due to the coverage of this area in the Professional Standards audit and the OAG Audit of Preventing Corruption.
3.

4. Travel and Hospitality (AC: Q4 2018-2019): Removed due to low risk and coverage of financial controls in the RBAEP.
5. One HR (AC: Q1 2019-2020): This PSC commitment was ultimately conducted by the PSC itself, with results presented to senior management in March 2017.
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Audits Added:

1.   Entry/Exit (Review)
2.
3.   Border Controls for Marine Ports of Entry (Follow-Up Audit)
4.   Revenue Collection at the Border (Account Revenue Ledger (ARL) and Cash Management)
5.   Occupational Health and Safety
6.
7.   B2 Refunds (Follow-Up Audit)
8.
9.
10.
11.

Other minor changes were made to some audit projects mainly to ensure proper sequencing of engagements:

*   eManifest has been postponed by one quarter;
*   Advance Commercial Information System has been postponed by one quarter;
*   HR Planning (OCG Horizontal Audit) has been advanced by two quarters to ensure participation in this horizontal audit;
*   Account Revenue Ledger (ARL): as mentioned above, this audit is now part of the Revenue Collection at the Border audit and has been postponed by three quarters;
*
*
*   Entry/Exit   has been delayed by eight quarters to await the full implementation of the project.

4.1.2 Evaluations

The following changes have been made to the program evaluation schedule:

Evaluations Not Included:

1.   Anti-Dumping and Countervailing (PMEC Q1 2016-2017): New evaluation not added due to recent coverage in 2016-2017. This program area amounts to 0.38% of organizational spending.
2.   Trusted Traveller (PMEC Q3 2016-2017): New evaluation not added due to recent coverage in 2016-2017. This program area amounts to 1.61% of organizational spending.

Evaluations Added:

1.   Consulting Engagement - 3Is Integration (Intelligence Collection and Analysis, Criminal Investigations, Immigration Enforcement): initially planned as an audit, this project will now be a consulting engagement conducted by evaluation.
2.   eManifest
3.   Detection technology
4.   Performance Management
5.   Postal Modernization Initiative

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Other changes to evaluation projects were made, mainly to balance previous coverage:

- Single Window Initiative, which is now a horizontal evaluation led by the CBSA, has been postponed by seven quarters to ensure the availability of performance data;
- Hearings will be evaluated individually while Detentions and Removals will be evaluated as part of the 3I Integration project;
- Commercial Facilitation and Compliance has been delayed by ten quarters due to previous coverage;
- Science and Engineering has been delayed by two quarters to allow for the advancement of the Interactive Advance Passenger Information (IAPI) evaluation;
- Infrastructure and Materiel has been delayed by nine quarters due to previous audit coverage;
- Security Screening has been delayed by seven quarters due to recent audit coverage;
- Intelligence will be evaluated as part of the 3I Integration project;
- Trusted Trader has been delayed by eleven quarters due to previous coverage;
- Trade Facilitation and Compliance has been delayed by three quarters due to recent OAG coverage;
- Criminal Investigations will be evaluated as part of the 3I Integration project;
- Entry/Exit (has been delayed by eight quarters to await the full implementation of the project;
- IAPI has been advanced by six quarters given its TB commitment status and high risk;
- Targeting has been delayed by five quarters due to previous coverage;
- Force Generation will start nine quarters earlier due to lack of previous coverage and strategic importance to the Agency; and
- Immigration Investigations will be evaluated as part of the 3I Integration project.

Going forward, the evaluation plan will be further adjusted to align with the Agency's Program Inventory developed under the new DRF requirement. Given the draft nature of the 2017-2018 DRF, the Plan has taken this inventory into consideration in terms of potential future coverage requirements. Any future changes required to the RBAEP schedules will be reported, discussed and approved quarterly at the AC and PMEC.

4.1.3 External Engagements

The external engagements are also subject to modifications on an annual basis, based on the respective planning exercises of external providers. The following changes have been made to the Plan:

External Engagements Removed:

1. Refugee Protection Programs (lead: OAG);
2. Oversight of Immigration and Citizenship Consultants (lead: OAG);
3. Detentions and Removal Status Report (lead: OAG); and
4. Issuing Visas (lead: OAG).

External Engagements Added:

1. Departmental Progress in implementing Sustainable Development Strategies (lead: OAG);
2. Serving Canadians Abroad – Consular Services (lead: OAG, primary entity is Global Affairs Canada (GAC));
3. Federal Tourism Strategy (lead: OAG, primary entity is Industry Canada);
4. Real Property (lead: OAG, primary entity is GAC); and
5. CBSA Transactions and Financial Information (formerly known as Public Accounts) (lead: OAG).

4.1.4 Horizontal Evaluations

The horizontal evaluations are also subject to modifications on an annual basis, based on the respective planning exercises of other federal departments. The following changes have been made to the Plan:

Horizontal Evaluations Removed:

1. Integrated Proceeds of Crime (lead: Public Safety (PS))
2. Beyond the Border Action Plan (lead: Royal Canadian Mounted Police (RCMP));
3. Investment to Combat Criminal use of Firearms (lead: RCMP);
4. Pre-Inspection and Preclearance (lead: PS);and
5. Coastal and Anti-Terrorism Funded Marine Security Operations Centers (lead: National Defence).

Horizontal Evaluations Added:

1. Asylum Reforms (lead: Immigration, Refugees and Citizenship Canada);
2. Crimes against Humanity and War Crimes (lead: Justice);
3. Guns and Gangs (lead: PS); and
4. Federal Tobacco Control Strategy (lead: Health Canada).

Other minor changes were made to the horizontal evaluation projects:

- International Mobility Program (lead: IRCC) will start three quarters later;
- Federal Contaminated Sites (lead: Environment) will start two quarters later; and
- Anti-Money Laundering and Anti-Terrorism Financing Regime (lead: Finance) is starting three quarters later.

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4.2 Internal Audit Schedule

Planned Projects	Office of Primary Interest (Director General Level)	Source of Commitment	2017-2018 PAA	2017-2018				2018-2019				2019-2020				2020-2021				2021-2022			
				Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
Operation Syrian Refugee	Operations Branch: International Region	Policy on Internal Audit	1.3.1.2																				
Infrastructure Management	Comptrollership Branch: Infrastructure and Environmental Operations	Policy on Internal Audit	1.4.2																				
Classification	HR Branch: HR Programs	Policy on Internal Audit	IS	AC																			
Acquisition Card Program	Comptrollership Branch: Agency Comptroller	Policy on Internal Audit	IS		AC																		
Contracting and Procurement	Comptrollership Branch: Strategic Procurement and Contracting Operations	Policy on Internal Audit	IS			AC																	
eManifest (Financial Audit)	IST Branch: Commercial Portfolio / Programs Branch: Commercial Programs	TB Commitment	1.2.1			AC																	
Advance Commercial Information System Data Quality/Integrity - Air (IT Audit)	IST Branch: Business Applications Services	Policy on Internal Audit	IS/1.2							AC													
HR Planning (OCG Horizontal Audit)	HR Branch: HR Programs	Policy on Internal Audit	IS							AC													
Audit of Border Controls for Marine Ports of Entry (Follow-Up Audit)	Programs Branch: Commercial Programs	Policy on Internal Audit	1.2							AC													
Revenue Collection at the Border (Account Revenue Ledger (ARL) and Cash Management)	Comptrollership Branch: Agency Comptroller/Operations Branch: Border Operations	TB Commitment	IS/1.1							AC													
Occupational Health and Safety	HR Branch: Labour Relations and Compensation	Policy on Internal Audit	IS							AC													
	Comptrollership Branch: Deputy Chief																						
B2 Refunds (Follow-Up Audit)	Programs Branch: Trade and Anti-Dumping Programs	Policy on Internal Audit	1.2.5											AC									
Entry/Exit and Radio Frequency Identification Technology (RFID)	Programs Branch: Traveller Programs	TB Commitment	1.1.1																				

Upcoming AC dates are as follows: Q1 - June 2017; Q2 - October 2017; Q3 - December 2017; Q4 - April 2018.
** Program includes a *Beyond the Border* initiative component, or is a stand-alone *Beyond the Border* initiative.
IS = Internal Services

Project Colour Coding Legend:
New project, not included in 2016 plan
Project previously included in 2016 plan

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4.3   Internal Audit Project Profiles

In this section, a brief description for each internal audit project starting in the first year of the planning horizon and the first quarter of the second year is presented, along with preliminary objectives, scope, selection rationale, resource estimates, alignment with the CBSA Oversight Universe, risk ranking and alignment with the CBSA ERP. Note: Each preliminary proposed project objective and scope will be validated during the planning phase of the engagement through project preliminary risk assessment.

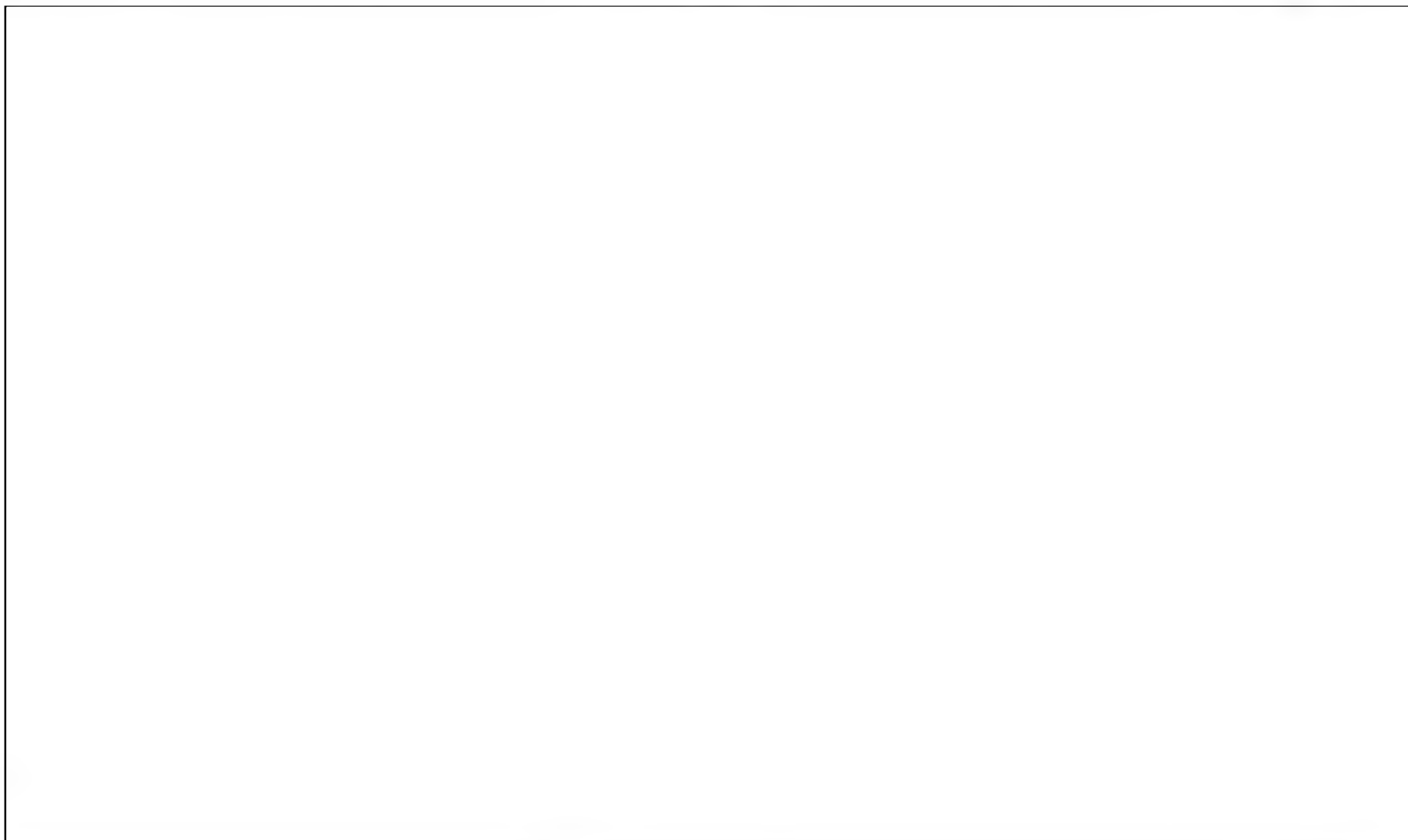**Table 4: 2017-2018 Project Profiles – Internal Audit**

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A3. Advance Commercial Information System Data Quality/Integrity - Air (IT Audit)	
Preliminary Project Objective & Scope	**Selection Rationale**
• The preliminary objective of this audit is to assess the adequacy of application controls in business process systems used to advance collect air cargo and conveyance information, and to assess the completeness of the CBSA data management control framework. The focus of application controls audit work could be with the Customs Electronic Commerce Platform (CECP) and Accelerated Commercial Release Operations Support System (ACROSS) systems. • The scope could also include review of the compliance program in place or plans to monitor carrier compliance with advance data reporting requirements. • The review of the data management control framework could assess management support and direction for data management practices, data ownership and management responsibilities, data management procedures, performance indicators and training for data management staff.	• Risk that information supplied by trade chain partners may not allow the CBSA to assess potential risks to the health, safety and security of Canadians. • Risk that the Agency may be unable to administer trade legislation and agreements. • Risk that the Agency may be unable to enforce other government department requirements and ensure that they are met. • Risk that the Agency may be unable to collect duties and taxes on imported goods. • Risk that information provided by external stakeholders prior to the arrival or departure of goods may not be complete, accurate or valid. • Risk that data quality issues may limit the CBSA's ability to meet the Agency's objective of intercepting high-risk or unknown cargo prior to arrival in Canada and to improve carrier compliance and correct the gaps.

Project Cost	Alignment with CBSA Oversight Universe	Risk Ranking	Alignment to CBSA ERP Risks
Salary: 3.5 FTE O&M: $18,500	1.2 / Internal Services – Information Technology	Medium-High	• Intelligence and Analysis • Security • Trade Revenue • Facilitation • IM/IT

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A5. Audit of Border Controls for Marine Ports of Entry (Follow-Up Audit)	
Preliminary Project Objective & Scope	**Selection Rationale**
- The preliminary objective of this audit is to provide assurance that Agency responsibilities for marine ports are appropriately carried out and managed. - The audit scope could include the effectiveness of controls and procedures at the border in inspecting high-risk containers arriving at marine ports, as well as the Agency's use of results of examinations to improve the process for inspecting high-risk containers at the border. - The audit could follow up on the findings and recommendations of the 2012 and 2015 (targeting) internal audits, including: - reviewing and improving the effectiveness of the TITAN risk scoring methodology for marine container targeting; - implementing a cost-effective, statistically sound program; - monitoring to ensure examination results are accurately and consistently recorded in TITAN; - clarifying and communicating how the penalty regime is applied; - reviewing and improving security marine container handling and storage; - strengthening controls; and - confirming and monitoring the timetable to demonstrate the benefits realization of the Bay Plan Initiative.	

Project Cost	Alignment with CBSA Oversight Universe	Risk Ranking	Alignment to CBSA ERP Risks		
Salary: 3.5 FTE O&M: $15,200	1.2	Medium-High	- Security - Facilitation		

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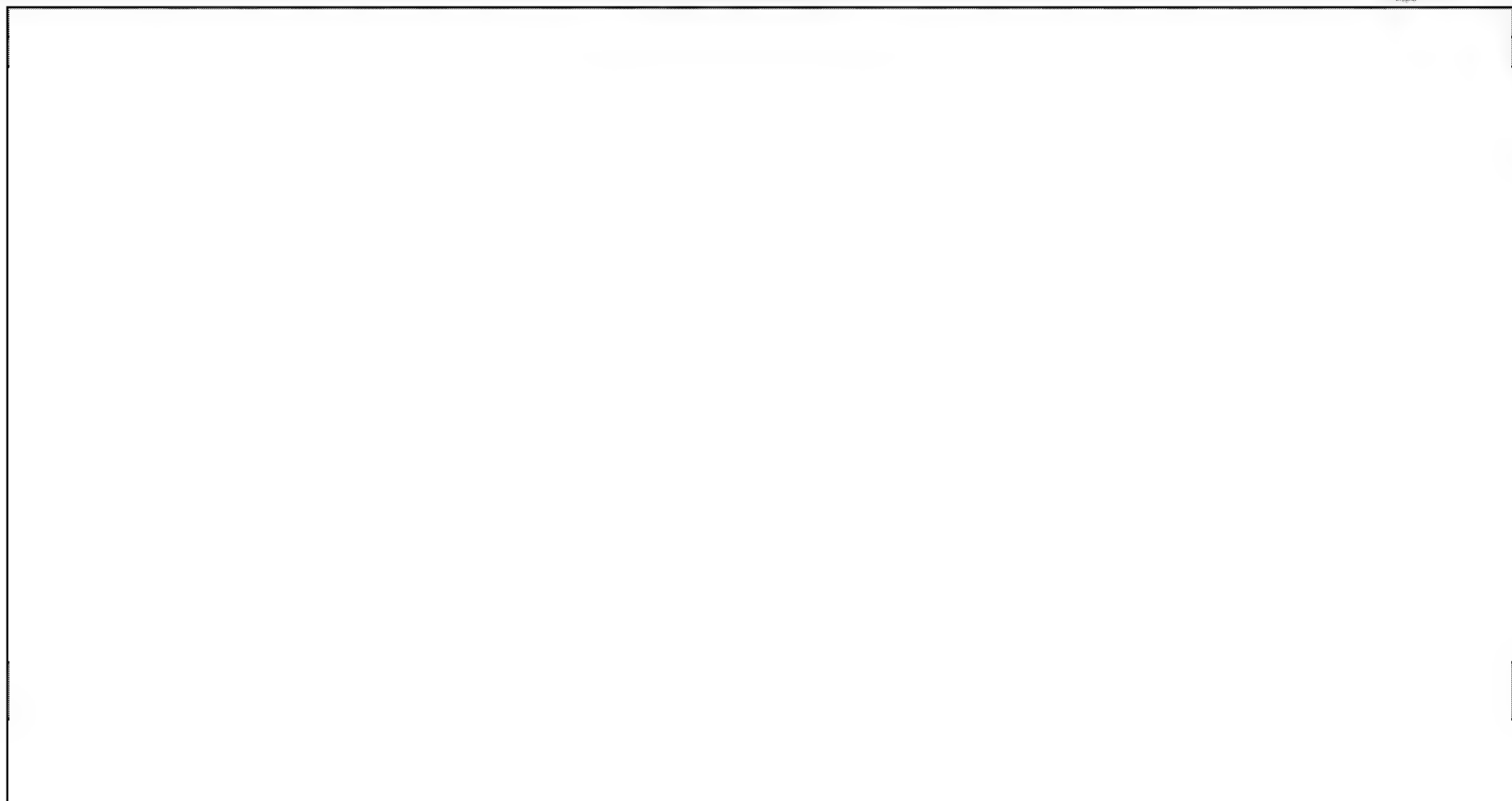
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A6. Revenue Collection at the Border (Account Revenue Ledger (ARL) and Cash Management)	
Preliminary Project Objective & Scope	**Selection Rationale**
- The preliminary objective of the audit is to determine whether the controls over revenue, including controls relating to ARL and revenue collection at the border, are in place and function as intended. - The audit scope could include an assessment of compliance with applicable policies and comparison of the controls and practices in place related to at-border revenue collection (traveller and commercial) in the air, land and marine modes (e.g., cash management reviews on regional ports of entry). - Areas in scope for the ARL portion of this audit could include assessing the effectiveness of controls (e.g., payment processing, targeted broker strategy to clean up accounts, financial reporting), the business support model (i.e., how the Agency supports change for Border Services Officers (BSOs) and stakeholders as it moves into the second phase of CBSA Assessment and Revenue Management (CARM)), security, privacy, as well as training for cashiers and brokers. - The audit could include an assessment of progress in addressing recommendations resulting from previous audits, reviews, and health checks following ARL implementation. - The audit could take into consideration the Agency Comptroller's Internal Control Review Plan for 2017-2020, which includes testing of key internal controls for ARL in 2017-2018.	- Risk that revenue receipts and deposits may not be adequately managed and processed in compliance with policies. - Risk of insufficient oversight of regional cash management controls. - Risk of inconsistencies in regions' processes and practices. - Risk of losses due to waste, abuse, misstatements, mismanagement, errors, frauds, omissions or other irregularities. - Risk that data system weaknesses may prevent effective Agency monitoring and testing. - Risk of inconsistency between invoices and remittances, requiring manual intervention. - Risk of payments being made without proper documentation to support their allocation. - Risk that the broker/importer community may not have the adequate knowledge to present and process remittances in the system. - Risk that the Agency be unable to verify the net amount (invoices less remittances) due from importers. - Risk that the CBSA may be unable to provide a sufficient level of audit evidence regarding its taxes receivable, consequently impeding the OAG's ability to conclude on the taxes receivable balance for the annual Transactions and Financial Information audit. - Risk that there may be issues with extracting information from the ARL system (i.e., query system timeouts requiring additional time to request information). - This audit is part of a TB commitment.

Project Cost	Alignment with CBSA Oversight Universe	Risk Ranking	Alignment to CBSA ERP Risks
Salary: 4.5 FTE O&M: $75,000	1.1 / Internal Services – Financial Management / Information Technology		- Trade Revenue - IM/IT - Organizational Culture

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A8. Occupational Health and Safety

Preliminary Project Objective & Scope	Selection Rationale
• The preliminary objective of this audit is to provide assurance that the Agency's occupational health and safety (OHS) program is meeting the requirements of the legislation, regulations and directives that govern occupational health and safety. • The scope of this audit could be of a compliance nature. Its focus could be on the higher risk activities required by employees to accomplish the Agency's mandate as well as OHS matters such as injury on duty, worker's compensation, and refusal of dangerous work. It could also consider the overall control framework and the extent to which the Agency has mitigated key risks identified through Job Hazard Analysis reports.	• Risk that the Agency may be unable to adequately provide employees, and in some cases the public, with a safe and healthful working environment. • Risk that Agency employees may be subject to physical, chemical, biological, ergonomic and psychosocial health hazards, as well as mechanical, working at heights, and mobile equipment safety hazards. • Risk that the Agency may not comply with OHS legislative requirements, approved standards, policies and directives. • Risk that Agency employees may not have the necessary equipment, training instruction and supervision to safely carry out their duties on behalf of the CBSA. • Risk that workplace committees may not adequately monitor and/or track incidents including the monitoring of trends, statistics or number of accidents/incidents. • Risk that fentanyl and other emerging synthetic opioids may come across the border, creating a situation where BSOs may come into contact with the drug while performing examinations, which presents a significant health risk. • Risk that employees refuse to work.

Project Cost	Alignment with CBSA Oversight Universe	Risk Ranking	Alignment to CBSA ERP Risks
Salary: 3.5 FTE O&M: $16,500	Internal Services – Management and Oversight and Human Resources	Medium-High	• Security • Organizational Culture

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4.4. Program Evaluation Schedule

Planned Projects	Office of Primary Interest (Director General Level)	Source of Commitment	2017-2018 PAA	Coverage %	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Commercial Processing (Air mode)* **	Programs Branch: Commercial Programs	Policy on Results	1.2.1/ 1.2.2	2.66					
Traveller Processing (Marine mode)*	Programs Branch: Traveller Programs	Policy on Results	1.1.1/ 1.1.2	1.37	PM EC				
Recourse	Corporate Affairs Branch: Recourse	Policy on Results	1.5	0.77	PM EC				
Arming*	HR Branch: Training and Development	TB Commitment	1.4.1	N/A	PM EC				
Consulting Engagement - To Be Determined*	TBD	Consulting Engagement	TBD	N/A	PM EC				
Hearings	Programs Branch: Enforcement and Intelligence	Policy on Results	1.3.3.3	1.77	PM EC				
Force Generation	HR Branch: Training and Development	Policy on Results	1.4.1	5.92	PM EC				
Consulting Engagement - 3I Integration (Intelligence Collection and Analysis, Criminal Investigations, Immigration Enforcement)*	Programs Branch: Enforcement and Intelligence	Policy on Results	1.3.1.3/ 1.3.2/ 1.3.3	17.52		PM EC			
Interactive Advance Passenger Information (IAPI)* **	Programs Branch: Traveller Programs	TB Commitment	1.3.1.1	N/A		PM EC			
Science and Engineering	IST Branch: Science and Engineering	Policy on Results	1.4.3	1.61			PM EC		
Consulting Engagement - To Be Determined*	TBD	Consulting Engagement	TBD	N/A			PM EC		
Traveller Facilitation and Compliance	Programs Branch: Traveller Programs	Policy on Results	1.1.1/ 1.1.2	31.37			PM EC		
Single Window Initiative (Horizontal Evaluation)* **	IST Branch: Commercial Portfolio / Programs Branch: Commercial Programs	TB Commitment	1.2.1	N/A			PM EC		
eManifest*	IST Branch: Commercial Portfolio / Programs Branch: Commercial Programs	Policy on Results	1.2.1	N/A				PM EC	
Trade Facilitation and Compliance	Programs Branch: Trade and Anti-Dumping Programs	Policy on Results	1.2.4/ 1.2.5	5.77				PM EC	
Security Screening	Operations Branch: International Region	Policy on Results	1.3.1.2	2.00				PM EC	
Commercial Facilitation and Compliance	Programs Branch: Commercial Programs	Policy on Results	1.2.1/ 1.2.2	13.87				PM EC	
Infrastructure and Materiel	Comptrollership Branch: Infrastructure and Environmental Operations	Policy on Results	1.4.2	8.46					PM EC
Detection Technology*	Programs Branch: Enforcement and Intelligence	Policy on Results	1.3	N/A					PM EC
Consulting Engagement - To Be Determined*	TBD	Consulting Engagement	TBD	N/A					PM EC
Targeting	Programs Branch: Enforcement and Intelligence	Policy on Results	1.3.1.1	4.46					PM EC
Performance Management*	HR Branch: HR Programs	Policy on Results	IS	N/A					PM EC
Trusted Trader**	Programs Branch: Commercial Programs	Policy on Results	1.2.3	0.69					PM EC
Entry/Exit and Radio Frequency Identification Technology (RFID) (Joint with Internal Audit)* **	Programs Branch: Traveller Programs	TB Commitment	1.1.1	N/A					PM EC
Postal Modernization Initiative*	Programs Branch: Commercial/Traveller Programs	Policy on Results	1.2	N/A					
Program Spending Coverage				98					

Upcoming PMEC dates are as follows: Q1 - May 2017; Q2 - September 2017; Q3 – November 2017; Q4 - February 2018.

* Program is not a one-to-one match with a program or sub-program in the PAA.

** Program includes a *Beyond the Border* initiative component, or is a stand-alone *Beyond the Border* initiative.

N/A = The cost of this program is included within another larger program already accounted for in this plan or does not apply.

IS = Internal Services

Project Colour Coding Legend:
New project; not included in 2016 plan
Project previously included in 2016 plan

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4.5 Evaluation Project Profiles

In this section, a brief description for each evaluation project starting in the first year of the planning horizon and the first quarter of the second year is presented, along with preliminary objectives, scope, selection rationale, resource estimates, alignment with the CBSA Oversight Universe, risk ranking and alignment with the CBSA ERP. Note: Each preliminary proposed project objective and scope will be validated and calibrated during the planning phase of the engagement through evaluation calibration.

Table 5: 2017-2018 Project Profiles – Program Evaluation

E1. Hearings	
Preliminary Project Objective & Scope	**Selection Rationale**
Relevance: Is there a continuing need for the program? Is the program aligned to government and departmental priorities? Is the program aligned with federal roles and responsibilities? **Performance (Effectiveness):** Are outcomes being achieved? **Performance (Efficiency and Economy):** How are resources utilized in relation to the production of outputs and progress toward expected outcomes? The preliminary objective of this evaluation would be to assess the alignment of the program's priorities with the CBSA's priorities. The scope would also include a review of performance management indicators/results, training needs and coverage, data integrity (performance reporting, data entry and physical files, systems gaps), functional management model, roles and responsibilities of internal and external partners, program support, and development and communication of program priorities to the regions	• This program area has never been evaluated. • The 2016 internal audit of Immigration Enforcement examined the Detentions, Removals, and Hearings sub-programs and found that data integrity challenges made it difficult for the overall program to produce accurate, reliable and timely program performance information. • Hearings has been identified by TBS and senior management as an area to be evaluated given its lack of previous evaluation coverage.

Project Cost	Alignment with CBSA Oversight Universe	Risk Ranking	Alignment to CBSA ERP Risks
Salary: 3 FTE O&M: $15,500	1.3.3.3	**Medium**	• Security

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E2. Force Generation			
Preliminary Project Objective & Scope		**Selection Rationale**	
Relevance: Is there a continuing need for the program? Is the program aligned to government and departmental priorities? Is the program aligned with federal roles and responsibilities? **Performance (Effectiveness):** Are outcomes being achieved? **Performance (Efficiency and Economy):** How are resources utilized in relation to the production of outputs and progress toward expected outcomes? The preliminary objective of this evaluation would be to determine if the CBSA has an adequate, effective and rigorous model/process to align resources with organizational priorities and objectives. The scope would also include a review the CBSA's capacity as well as recruitment, staffing and training practices.		• This is a new program area that has never been evaluated. • This program area is crucial to Agency resource development and a significant expenditure (5.92% of total program spending).	
Project Cost	**Alignment with CBSA Oversight Universe**	**Risk Ranking**	**Alignment to CBSA ERP Risks**
Salary: 3 FTE O&M: $15,500	1.4.1	Medium-High	• Security • Facilitation • Organizational Culture

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E3. Consulting Engagement – 3I Integration (Intelligence Collection and Analysis, Criminal Investigations, Immigration Enforcement)	
Preliminary Project Objective & Scope	**Selection Rationale**
Relevance: Is there a continuing need for the programs? Are the programs aligned to government and departmental priorities? Are the programs aligned with federal roles and responsibilities? **Performance (Effectiveness):** Are outcomes being achieved? **Performance (Efficiency and Economy):** How are resources utilized in relation to the production of outputs and progress toward expected outcomes? The preliminary objective of this consulting engagement would be to assess the effectiveness of the integration of the 3Is. The scope could include a review of performance management indicators/results, data integrity (performance reporting, data entry and physical files, systems gaps), functional management model, roles and responsibilities of internal and external partners, program support, and communication of program priorities to the regions. The engagement could also follow up on the findings of the 2014 Evaluation of the Intelligence Program and the 2015 Evaluation of the Immigration Investigations Sub-Program.	• This topic was initially identified as an audit in the 2016 Integrated Audit and Evaluation Plan. Following consultations, it was deemed to merit an evaluation consulting engagement given the need to examine the results and the outcomes of the 3I integration.

Project Cost	Alignment with CBSA Oversight Universe	Risk Ranking	Alignment to CBSA ERP Risks		
Salary: 2 FTE O&M: $3,000	1.3.1.3/ 1.3.2/ 1.3.3	Medium-High	• Security • Intelligence and Analysis • Organizational Culture		

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E4. Integrated Advance Passenger Information (IAPI)	
Preliminary Project Objective & Scope	**Selection Rationale**
Relevance: Is the initiative aligned to government and departmental priorities? Is the initiative aligned with federal roles and responsibilities? **Performance (Effectiveness)**: Are outcomes being achieved? **Performance (Efficiency and Economy)**: How are resources utilized in relation to the production of outputs and progress toward expected outcomes? The preliminary objective of this evaluation would be to assess the alignment of the initiative's scope with the CBSA's priorities as per its Treasury Board submission commitment. The scope would also include a review of performance management indicators/results, training needs and coverage, data integrity (performance reporting, data entry and physical files, systems gaps), functional management model, roles and responsibilities of internal and external partners, program support, and development and communication of program priorities to the regions.	• This initiative has never been evaluated and is part of a Treasury Board submission commitment. • The initiative has a budget of $63.0 million and is still in progress. As of March 31, 2016, $43.5 million had been spent.

Project Cost	Alignment with CBSA Oversight Universe	Risk Ranking	Alignment to CBSA ERP Risks
Salary: 3 FTE O&M: $15,500	1.1.2	Medium-High	• IM/IT • Intelligence and Analysis • Facilitation • Security

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E5. Science and Engineering	
Preliminary Project Objective & Scope	**Selection Rationale**
Relevance: Is there a continuing need for the program? Is the program aligned to government and departmental priorities? Is the program aligned with federal roles and responsibilities? **Performance (Effectiveness):** Are outcomes being achieved? **Performance (Efficiency and Economy):** How are resources utilized in relation to the production of outputs and progress toward expected outcomes? Given the specialized nature of this entity, the scope of the evaluation will be further developed in the planning phase; however, it is anticipated that the preliminary objective of this evaluation would be to assess the progress made against Ernst & Young review action plan and to examine the mandate, effectiveness and efficiency of the laboratory's operations (newly developed performance indicators as well as feedback from CBSA staff in the regions and operations would enhance the evidence collected on the results/contribution made by the laboratory). In particular, the evaluation could review the effectiveness of the maintenance of evidence, the security of facility and assets, and the impact on the Agency's results regarding the services provided to outside clients (RCMP, CRA, etc.), including finances and capacity. The scope could also include a review of its cost recovery model (the lab supports other government departments based on MOUs).	• This is a new program area and has never been evaluated. • Risk of obsolescence of tools and technology and that programs outcomes may not be achieved.

Project Cost	Alignment with CBSA Oversight Universe	Risk Ranking	Alignment to CBSA ERP Risks		
Salary: 3 FTE O&M: $15,500	1.4.3	Medium-High	• Security • Intelligence and Analysis • IM/IT		

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4.6 Consulting Engagements

Consulting engagements harness the IAPED's expertise to better support the Agency in a less prescriptive, more responsive and business-driven way by providing a broader spectrum of products that meet management's needs and address key risks. These engagements may be performed at any stage, from the beginning to the end of a project (e.g., planning, research and reporting phases) or program (e.g., design, development and full implementation phases). They may also leverage the Agency's subject matter experts. Specific examples of consulting engagements can include the following:

1. Review the relevance of the CBSA's involvement in programs
2. Pre-implementation audits/evaluations (at the outset of programs)
3. Advice on methodology (for programs performing their own internal reviews or monitoring)
4. Review of efficiency proposals: did the Agency obtain the desired results?
5. Data analytics
6. Review of complex Memoranda to Cabinet or Treasury Board submissions
7. Risk assessments

The consulting engagements ultimately conducted by the IAPED will be decided upon in consultation with CBSA senior management and tabled at the AC and PMEC.

4.7 Projects in Reserve

In accordance with standards, the CAEE will review and adjust the plan, as necessary, in response to changes in the Agency's business, risks, operations, programs, systems, and controls. In some instances, a planned audit or evaluation may be postponed or cancelled by the AC or PMEC. Consequently, other projects may be advanced or other projects may be conducted due to an already complete schedule. The IAPED has compiled the following list of projects in reserve that may be conducted in such instances.

Internal Audit	Program Evaluation
	Human Resources Information Systems

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5.0   RBAEP Summary

5.1   Summary of Projects by Branch[8]

The following graphics summarize the IAPED's planned activities expected to be completed over the audit and evaluation planning horizon, in addition to external audits and horizontals evaluations, by Branch.

Graphic 2: Projects Ending by Branch and Fiscal Year

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[8] Only includes confirmed OAG projects up to 2018-2019.

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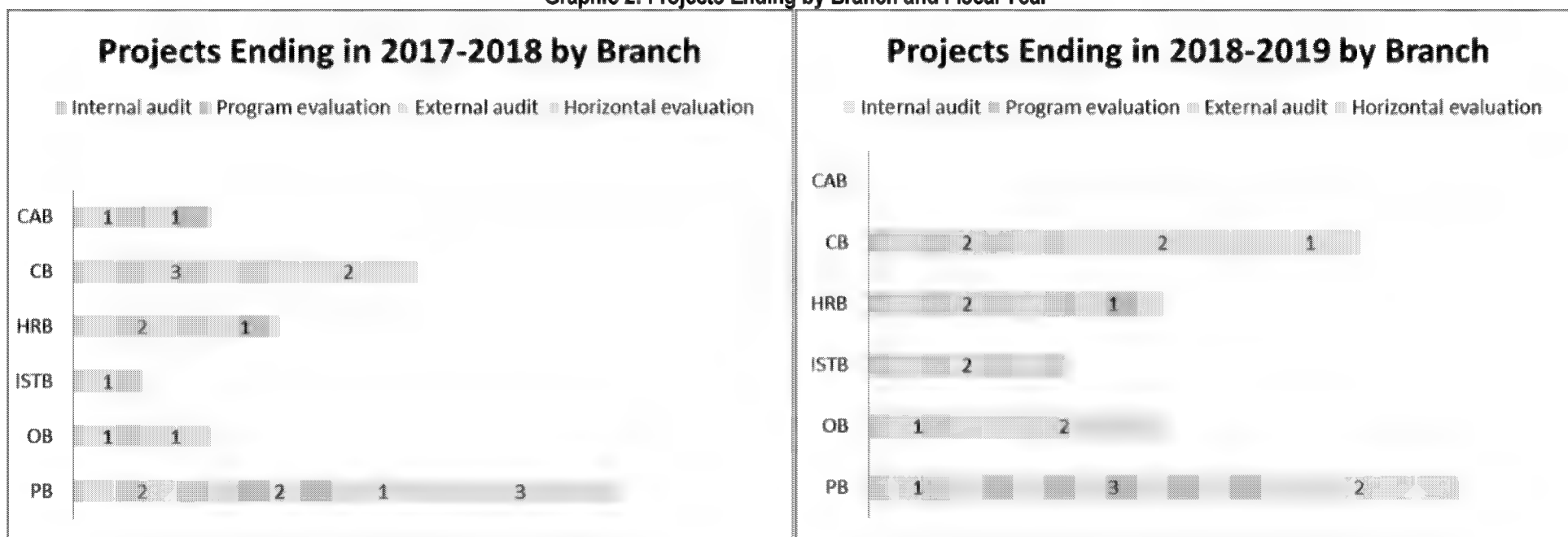
Projects Ending in 2019-2020 by Branch

Internal audit ▪ Program evaluation ▪ External audit ▪ Horizontal evaluation

Branch		
CAB		
CB	1	
HRB		
ISTB	2	2
OB	1	
PB	2	2	1

Projects Ending in 2020-2021 by Branch

▪ Internal audit ▪ Program evaluation ▪ External audit ▪ Horizontal evaluation

Branch		
CAB		
CB		
HRB		
ISTB	1	1
OB	1	
PB	3	1

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Projects Ending in 2021-2022 and Beyond by Branch

Internal audit ■ Program evaluation ■ External audit ■ Horizontal evaluation

Legend:
CAB: Corporate Affairs Branch
CB: Comptrollership Branch
HRB: Human Resources Branch
ISTB: Information, Science and Technology Branch
OB: Operations Branch
PB: Programs Branch

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5.2   Summary of Projects by Directorate[9]

These graphics summarize the IAPED's planned activities expected to be completed over the audit and evaluation planning horizon, in addition to external audits and horizontals evaluations, by Directorate.

Graphic 3: Projects Ending by Directorate and Fiscal Year

Projects Ending in 2017-2018 by Directorate

Projects Ending in 2018-2019 by Directorate

[9] Only includes confirmed OAG projects up to 2018-2019.

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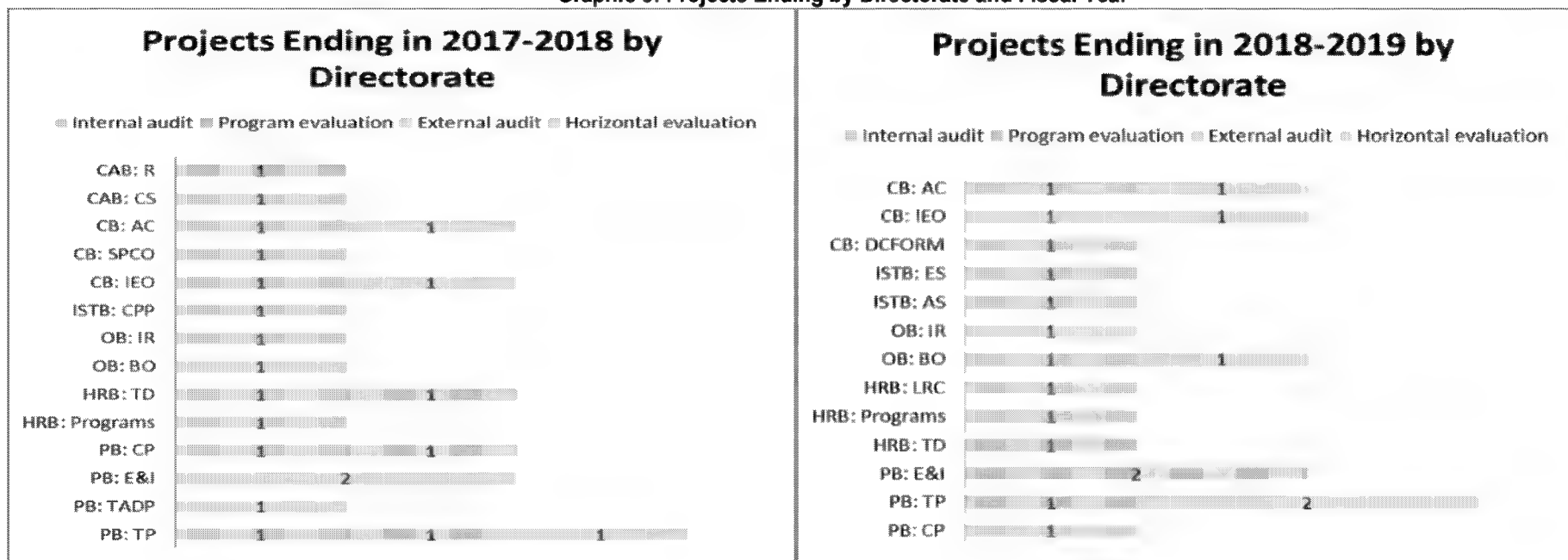
Projects Ending in 2019-2020 by Directorate

Internal audit ▪ Program evaluation ▪ External audit ▪ Horizontal evaluation

CB: DCFORM	1
ISTB: CPP	1 ... 1
ISTB: SE	1
ISTB: EAIMCS	1
OB: IR	1
PB: CP	1
PB: TADP	1
PB: E&I	1 ... 1
PB: TP	1
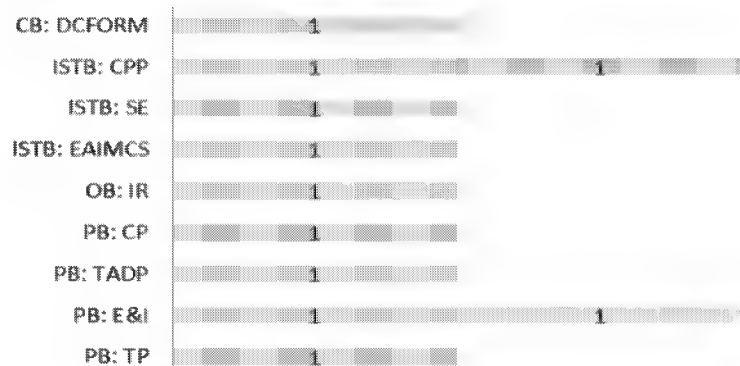
Projects Ending in 2020-2021 by Directorate

Internal audit ▪ Program evaluation ▪ External audit ▪ Horizontal evaluation

OB: IR	1
ISTB: CPP	1
ISTB: BCPPM	1
PB: CP	2
PB: E&I	1
PB: TADP	1

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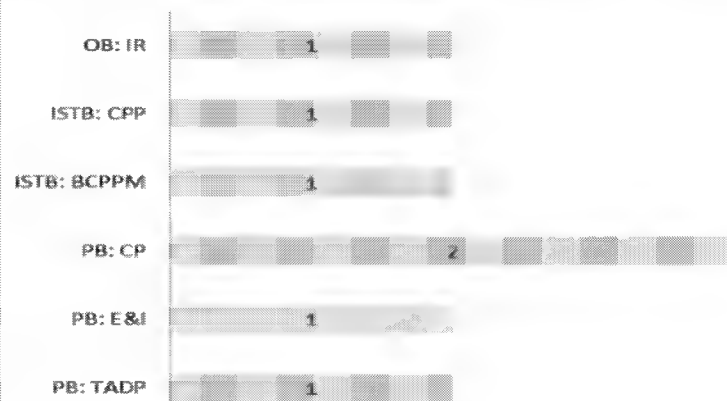
Projects Ending in 2021-2022 by Directorate

Internal audit ■ Program evaluation ■ External audit ■ Horizontal evaluation

HRB: Programs — 1

CB: IEO — 1

PB: E&I — 2 ... 3

PB: TP — 1 1

PB: CP — 2
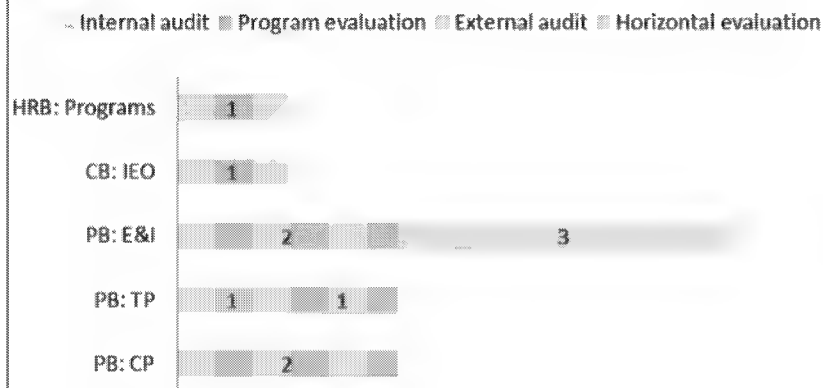
Legend:
AC: Agency Comptroller
AS: Application Services
BO: Border Operations
BCPPM: Business, Corporate Projects and Portfolio Management
CP: Commercial Program
CPP: Commercial Projects Portfolio
CS: Corporate Secretariat
DCFORM: Deputy Chief Financial Officer and Resource Management
E&I: Enforcement and Intelligence Programs
ES: Enterprise Services
EAIMCS: Enterprise Architecture, Information Management & Common Services
IEO: Infrastructure and Environmental Operations
IR: International Region
LRC: Labour Relations and Compensation
R: Recourse
SE: Science and Engineering
SPCO: Strategic Procurement and Contracting Operations
TADP: Trade and Anti-Dumping Programs
TD: Training and Development
TP: Traveller Programs

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5.3   Commitments

This section lists the CBSA commitments stemming from external assurance providers, Memoranda to Cabinet or Treasury Board submissions, including for *Beyond the Border* initiatives that were included within the audit and evaluation schedules.

Audit Schedule:

1. eManifest will be tabled at AC in 2017-2018;
2. Revenue Collection at the Border (Account Revenue Ledger (ARL) and Cash Management) will be tabled at AC in 2018-2019;
3.
4.

Evaluation Schedule:

1. Arming will be tabled at PMEC in 2017-2018;
2. Interactive Advance Passenger Information will be tabled at PMEC in 2018-2019;
3. Single Window Initiative will be tabled at PMEC in 2019-2020; and
4. Entry/Exit and Radio Frequency Identification Technology will be tabled at PMEC in 2022-2023.

6.0   Conclusion

This Plan demonstrates the IAPED's continuing effort to provide the CBSA senior management with valuable audits and evaluations of the Agency's programs and initiatives. The timing of projects identified in the Plan reflects program risks, as well as priorities and issues identified through consultations with Agency senior management and IAPED employees. The IAPED will assess and revise the Plan annually in order to ensure that maximum oversight is achieved based on available resources and to consider senior management needs and commitments. Progress on the Plan's implementation is reported quarterly to the AC and the PMEC for accountability purposes as well as part of the CBSA's oversight responsibilities.

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Appendix A: Coverage of Enterprise Risks[10]

This appendix presents the enterprise risk rating and the coverage offered by the projects identified in the 2017 RBAEP.

Enterprise Risk Name	Risk Rating and Coverage of Enterprise Risks (For Year 1 Internal Projects)	
Intelligence and Analysis	**Audit projects:** • Advance Commercial Information System Data Quality Integrity – Air	**Evaluation projects:** • 3I Integration • IAPI • Science and Engineering
Contraband	**Audit projects:** • Advance Commercial Information System Data Quality Integrity – Air • Border Controls over Marine Ports of Entry • • Occupational Health and Safety	**Evaluation projects:** • Hearings • Force Generation • 3I Integration • IAPI • Science and Engineering
Funding Model	**Audit projects:** • • •	
IM/IT	**Audit projects:** • Advance Commercial Information System Data Quality Integrity – Air • Revenue Collection at the Border •	**Evaluation projects:** • IAPI • Science and Engineering
Trade Revenue	**Audit projects:** • Revenue Collection at the Border • • Advance Commercial Information System Data Quality Integrity - Air	
Facilitation	**Audit projects:** • Advance Commercial Information System Data Quality Integrity – Air • Border Controls over Marine Ports of Entry	**Evaluation projects:** • Force Generation • IAPI
Organizational Culture	**Audit projects:** • l • Revenue Collection at the Border • • Occupational Health and Safety •	**Evaluation projects:** • Force Generation • 3I Integration

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[10] Based on the draft 2017 Enterprise Risk Profile.

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Appendix B: Detailed Schedule Information

The schedule is the aggregation of all internal and external audits and evaluations planned over the next five years. The external and internal factors discussed in section 2 contribute to an extensive list of 71 projects. Of these, 40 projects (56%) are in various stages of progress in the first year only. Audits and external engagements are not reflected in year four and five of the Plan since audit projects are identified on a three-year basis and because external stakeholders do not plan more than three years (sometimes two years in the case of the OAG) ahead. The evaluation function requires the identification of projects over a five-year period.

In the following table, the start date for a project is typically the first month within the quarter identified, whereas the completion date is usually the last month within the last colored quarter. Details regarding scheduled AC and PMEC dates are provided at the bottom of the schedule.

#	Type	Planned Projects	Office of Primary Interest (Director General Level)	Source of Commitment	2017-2018 PAA	Coverage %	2017-2018				2018-2019				2019-2020				2020-2021				2021-2022			
							Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
1	H	National Anti-Drug Strategy (lead: Justice)	Programs Branch: Enforcement and Intelligence	Policy on Results	1.3.1	N/A																				
2	H	National Action Plan to Combat Human Trafficking (lead: Public Safety)	Programs Branch: Enforcement and Intelligence	Public Safety Commitment	1.3.1	N/A																				
3	IA	Operation Syrian Refugee	Operations Branch: International Region	Policy on Internal Audit	1.3.1.2	N/A																				
4	IA	Infrastructure Management	Comptrollership Branch: Infrastructure and Environmental Operations	Policy on Internal Audit	1.4.2	N/A																				
5	EX	Customs Duties (lead: OAG, primary entity: CBSA)	Programs Branch: Trade and Anti-Dumping Programs	External Engagement	1.2	N/A																				
6	EX	Preventing Corruption in Immigration and Border Services (lead: OAG, primary entity: CBSA)	Operations Branch: Border Operations	External Engagement	1.1	N/A																				
7	E	Commercial Processing (Air mode)* **	Programs Branch: Commercial Programs	Policy on Results	1.2.1/ 1.2.2	2.66																				
8	IA	Classification	HR Branch: HR Programs	Policy on Internal Audit	IS	N/A	AC																			
9	E	Traveller Processing (Marine mode)*	Programs Branch: Traveller Programs	Policy on Results	1.1.1/ 1.1.2	1.37	PMEC																			
10	E	Recourse	Corporate Affairs Branch: Recourse	Policy on Results	1.5	0.77	PMEC																			
11																										
12	IA	Acquisition Card Program	Comptrollership Branch: Agency Comptroller	Policy on Internal Audit	IS	N/A			AC																	
13	E	Arming*	HR Branch: Training and Development	TB Commitment	1.4.1	N/A		PMEC																		
14	EX	Departmental Progress in Implementing Sustainable Development Strategies (lead: OAG, primary entity: CBSA)	Comptrollership Branch: Infrastructure and Environmental Operations	External Engagement	IS	N/A																				
15	EX	CBSA Transactions and Financial Information (lead: OAG, primary entity: CBSA)	Comptrollership Branch: Agency Comptroller	External Engagement	IS	N/A																				
16																										
17	IA	Contracting and Procurement	Comptrollership Branch: Strategic Procurement and Contracting Operations	Policy on Internal Audit	IS	N/A				AC																
18																										
19	H	Temporary Resident Biometrics Project and Immigration Information Sharing: (lead: Immigration, Refugees and Citizenship)**	Programs Branch: Traveller Programs	IRCC Commitment	1.1	N/A																				

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#	Type	Planned Projects	Office of Primary Interest (Director General Level)	Source of Commitment	2017-2018 PAA	Coverage %	2017-2018 Q1	Q2	Q3	Q4	2018-2019 Q1	Q2	Q3	Q4	2019-2020 Q1	Q2	Q3	Q4	2020-2021 Q1	Q2	Q3	Q4	2021-2022 Q1	Q2	Q3	Q4
20	IA	eManifest (Financial Audit)	IST Branch: Commercial Portfolio / Programs Branch, Commercial Programs	TB Commitment	1.2.1	N/A				AC																
21																										
22	E	Consulting Engagement - To Be Determined*	TBD	Consulting Engagement	TBD	N/A				PMEC																
23	EX	Serving Canadians Abroad - Consular Services (lead: OAG, primary entity: GAC)	Operations Branch: International Region	External Engagement	1.1	N/A																				
24	E	Hearings	Programs Branch: Enforcement and Intelligence	Policy on Results	1.3.3.3	1.77							PMEC													
25	E	Force Generation	HR Branch: Training and Development	Policy on Results	1.4.1	5.92							PMEC													
26																										
27	IA	Advance Commercial Information System Data Quality/Integrity - Air (IT Audit)	IST Branch: Business Applications Services	Policy on Internal Audit	IS/1 2	N/A								AC												
28	E	Consulting Engagement - 3I integration (Intelligence Collection and Analysis, Criminal Investigations, Immigration Enforcement)	Programs Branch: Enforcement and Intelligence	Policy on Results	1.3.1.3/ 1.3 2/ 1.3.3	17 52						PMEC														
29	H	International Mobility Program (lead: Immigration, Refugees and Citizenship)	Programs Branch: Traveller Programs	IRCC Commitment	1.1	N/A																				
30																										
31	IA	Audit of Border Controls for Marine Ports of Entry (Follow-Up Audit)	Programs Branch: Commercial Programs	Policy on Internal Audit	1.2	N/A											AC									
32	IA	Revenue Collection at the Border (Account Revenue Ledger (ARL) and Cash Management)	Comptrollership Branch: Agency Comptroller/Operations Branch: Border Operations	TB Commitment	IS/1.1	N/A											AC									
33	E	Interactive Advance Passenger Information (IAPI)* **	Programs Branch: Traveller Programs	TB Commitment	1.3.1.1	N/A										PMEC										
34	EX	Federal Tourism Strategy (lead: OAG, primary entity: Industry)	Operations Branch: Border Operations	External Engagement	1 1	N/A																				
35	EX	Real Property - Global Affairs (lead: OAG, primary entity: GAC)	Comptrollership Branch: Infrastructure and Environmental Operations	External Engagement	IS	N/A																				
36	EX	CBSA Transactions and Financial Information (lead: OAG, primary entity: CBSA)	Comptrollership Branch: Agency Comptroller	External Engagement	IS	N/A																				
37																										
38	IA	Occupational Health and Safety	HR Branch: Labour Relations and Compensation	Policy on Internal Audit	IS	N/A												AC								
39	H	Federal Contaminated Sites (lead: Environment and Climate Change)	Comptrollership Branch: Infrastructure and Environmental Operations	Policy on Results	1 4 2	N/A																				
40	H	Electronic Travel Authorization (eTA) (lead: Immigration, Refugees and Citizenship)**	Programs Branch: Traveller Programs	IRCC Commitment	1.1	N/A																				

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#	Type	Planned Projects	Office of Primary Interest (Director General Level)	Source of Commitment	2017-2018 PAA	Coverage %	2017-2018				2018-2019				2019-2020				2020-2021				2021-2022			
							Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
41																										
42																										
43	E	Science and Engineering	IST Branch: Science and Engineering	Policy on Results	1.4.3	1.61									PMEC											
44	E	Consulting Engagement - To Be Determined*	TBD	Consulting Engagement	TBD	N/A									PMEC											
45	IA	B2 Refunds (Follow-Up Audit)	Programs Branch: Trade and Anti-Dumping Programs	Policy on Internal Audit	1.2.5	N/A												AC								
46																										
47	E	Traveller Facilitation and Compliance	Programs Branch: Traveller Programs	Policy on Results	1.1.1/ 1.1.2	31.37										PMEC										
48	H	Anti-Money Laundering and Anti-Terrorism Financing (AML/ATF) Regime (lead: Finance)	Programs Branch: Enforcement and Intelligence	Policy on Results	1.3.1	N/A																				
49																										
50																										
51																										
52																										
53	E	Single Window Initiative (Horizontal Evaluation)* **	IST Branch: Commercial Portfolio / Programs Branch: Commercial Programs	TB Commitment	1.2.1	N/A													PMEC							
54	E	eManifest*	IST Branch: Commercial Portfolio / Programs Branch: Commercial Programs	Policy on Results	1.2.1	N/A														PMEC						
55																										
56	E	Trade Facilitation and Compliance	Programs Branch: Trade and Anti-Dumping Programs	Policy on Results	1.2.4/ 1.2.5	5.77														PMEC						
57	H	Asylum Reforms (lead: Immigration, Refugees and Citizenship)	Programs Branch: Enforcement and Intelligence	IRCC Commitment	1.3.1	N/A																				
58	E	Security Screening	Operations Branch: International Region	Policy on Results	1.3.1.2	2															PMEC					
59	E	Commercial Facilitation and Compliance	Programs Branch: Commercial Programs	Policy on Results	1.2.1/ 1.2.2	13.87																PMEC				
60	E	Infrastructure and Materiel	Comptrollership Branch: Infrastructure and Environmental Operations	Policy on Results	1.4.2	8.46																			PMEC	
61	E	Detection technology*	Programs Branch: Enforcement and Intelligence	Policy on Results	1.3	N/A																			PMEC	

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#	Type	Planned Projects	Office of Primary Interest (Director General Level)	Source of Commitment	2017-2018 PAA	Coverage %	2017-2018				2018-2019				2019-2020				2020-2021				2021-2022			
							Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
62	E	Consulting Engagement - To Be Determined*	TBD	Consulting Engagement	TBD	N/A																	PMEC			
63	E	Targeting	Programs Branch: Enforcement and Intelligence	Policy on Results	1.3.1.1	4.46																			PMEC	
64	E	Performance Management*	HR Branch: HR Programs	Policy on Results	IS	N/A																			PMEC	
65	H	Crimes Against Humanity and War Crimes (lead: Justice)	Programs Branch: Enforcement and Intelligence	Policy on Results	1.3.1	N/A																				
66	H	Guns and Gangs (lead: Public Safety)	Programs Branch: Enforcement and Intelligence	Public Safety Commitment	1.3.1	N/A																				
67	E	Trusted Trader**	Programs Branch: Commercial Programs	Policy on Results	1.2.3	0.69																				PMEC
68	E	Entry/Exit and Radio Frequency Identification Technology (RFID)	Programs Branch: Traveller Programs	TB Commitment	1.1.1	N/A																				PMEC
69																										
70	H	Federal Tobacco Control Strategy (lead: Health Canada)	Programs Branch: Enforcement and Intelligence	Policy on Results	1.3.1	N/A																				
71	E	Postal Modernization Initiative*	Programs Branch: Commercial/Traveller Programs	Policy on Results	1.2	N/A																				
Program Spending Coverage						98																				

Upcoming PMEC dates are as follows: Q1 - May 2017; Q2 - September 2017; Q3 - November 2017; Q4 - February 2018. Upcoming AC dates are as follows: Q1 - June 2017; Q2 - October 2017; Q3 - December 2017; Q4 - April 2018.

* Program is not a one-to-one match with a program in the PAA.

** Program includes a *Beyond the Border* initiative component, or is a stand-alone *Beyond the Border* initiative.

IS = Internal Services

N/A = The cost of this program is included within another larger program already accounted for in this plan or does not apply (i.e., internal audit, external engagement).

IA = Internal Audit

H = Horizontal Evaluation

EX = External Engagement

E = Program Evaluation

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Appendix C: External Audit Engagements Schedule

Planned External Audit Projects	CBSA Office of Primary Interest (Director General level)	Source of Commitment	2017-2018 PAA	2017-2018				2018-2019				2019-2020			
				Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
Customs Duties (lead: OAG, primary entity: CBSA)	Programs Branch: Trade and Anti-Dumping Programs	External Engagement	1.2												
Preventing Corruption in Immigration and Border Services (lead: OAG, primary entity: CBSA)	Operations Branch: Border Operations	External Engagement	1.1												
Departmental Progress in Implementing Sustainable Development Strategies (lead: OAG, primary entity: CBSA)	Comptrollership Branch: Infrastructure and Environmental Operations	External Engagement	IS												
CBSA Transactions and Financial Information (lead: OAG, primary entity: CBSA)	Comptrollership Branch: Agency Comptroller	External Engagement	IS												
Serving Canadians Abroad - Consular Services (lead: OAG, primary entity: GAC)	Operations Branch: International Region	External Engagement	1.1												
Federal Tourism Strategy (lead: OAG, primary entity: Industry)	Operations Branch: Border Operations	External Engagement	1.1												
Real Property - Global Affairs (lead: OAG, primary entity: GAC)	Comptrollership Branch: Infrastructure and Environmental Operations	External Engagement	IS												
CBSA Transactions and Financial Information (lead: OAG, primary entity: CBSA)	Comptrollership Branch: Agency Comptroller	External Engagement	IS												

IS = Internal Services

Project Colour Coding Legend:
New project; not included in 2016 plan
Project previously included in 2016 plan

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Appendix D: Horizontal Evaluation Schedule

Planned Horizontal Evaluation Projects	CBSA Office of Primary Interest (Director General level)	Source of Commitment	2017-2018 PAA	Coverage%	2017-2018				2018-2019				2019-2020				2020-2021				2021-2022			
					Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
National Anti-Drug Strategy (lead: Justice)	Programs Branch: Enforcement and Intelligence	Policy on Results	1.3.1	N/A																				
National Action Plan to Combat Human Trafficking (lead: Public Safety)	Programs Branch: Enforcement and Intelligence	Public Safety Commitment	1.3.1	N/A																				
Temporary Resident Biometrics Project and Immigration Information Sharing: (lead: Immigration, Refugees and Citizenship)**	Programs Branch: Traveller Programs	IRCC Commitment	1.1	N/A																				
International Mobility Program (lead: Immigration, Refugees and Citizenship)	Programs Branch: Traveller Programs	IRCC Commitment	1.1	N/A																				
Federal Contaminated Sites (lead: Environment and Climate Change)	Comptrollership Branch: Infrastructure and Environmental Operations	Policy on Results	1.4.2	N/A																				
Electronic Travel Authorization (eTA) (lead: Immigration, Refugees and Citizenship)**	Programs Branch: Traveller Programs	IRCC Commitment	1.1	N/A																				
Anti-Money Laundering and Anti-Terrorism Financing (AML/ATF) Regime (lead: Finance)	Programs Branch: Enforcement and Intelligence	Policy on Results	1.3.1	N/A																				
Asylum Reforms (lead: Immigration, Refugees and Citizenship)	Programs Branch: Enforcement and Intelligence	IRCC Commitment	1.3.1	N/A																				
Crimes Against Humanity and War Crimes (lead: Justice)	Programs Branch: Enforcement and Intelligence	Policy on Results	1.3.1	N/A																				
Guns and Gangs (lead: Public Safety)	Programs Branch: Enforcement and Intelligence	Public Safety Commitment	1.3.1	N/A																				
Federal Tobacco Control Strategy (lead: Health Canada)	Programs Branch: Enforcement and Intelligence	Policy on Results	1.3.1	N/A																				

** Program includes a *Beyond the Border* initiative component, or is a stand-alone *Beyond the Border* initiative.

N/A = The cost of this program is included within another larger program already accounted for in this plan.

Project Colour Coding Legend:
New project; not included in 2016 plan
Project previously included in 2016 plan

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Risk-Based Audit and Evaluation Plan (RBAEP) 2019

Internal Audit and Program Evaluation Directorate (IAPED)

March 2019

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Introduction

This Risk-Based Audit and Evaluation Plan (RBAEP) outlines the 2019-2024 audit and evaluation activities for the Canada Border Services Agency (CBSA). It was prepared with an aim to maximize the value of the CBSA's internal audit and program evaluation functions.

The RBAEP is a key requirement of both the Treasury Board *Policy on Internal Audit* and the *Policy on Results*. It was developed based on a structured methodology that included review of key documents; a risk assessment exercise of the Agency's Departmental Results Framework; consultations with Agency senior management and the external Audit Committee members; as well as consideration of the requirements of the Treasury Board Secretariat.

The RBAEP is updated at least annually and presented each year to the CBSA Performance Measurement and Evaluation Committee and the Audit Committee for their review and recommendation for approval by the President.
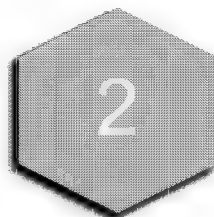
The internal audit and evaluation functions continue to work closely together as two important pillars of the Agency's oversight regime. The functions are mutually supportive, with important synergies between them, and yet are professionally distinct, with each uniquely adding value to the Agency. Collectively, these functions provide vital information to support management's oversight and decision making responsibilities.
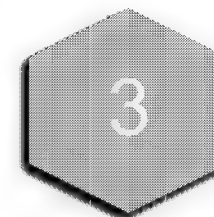
Contents
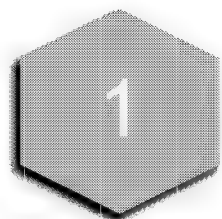
1 Planning, Risk Assessment and Resources

2 Internal Audit Schedule

3 Evaluation Schedule

Appendices

A. RBAEP Process, Inputs and Risk Assessment Approach

B. Evaluation Coverage of Program Spending

C. External Audit & Evaluation Schedules

D. IAPED Suite of Services

E. Other Key Audit and Evaluation Activities

F. Summary of Projects by Branch

G. Oversight Universe

H. Internal Audit Project Profiles – Projects starting in 2019-20

I. Evaluation Project Profiles – Projects starting in 2019-20

J. Deputy Head Confirmation
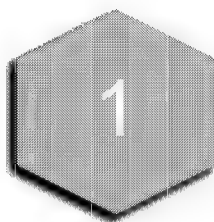
Planning, Risk Assessment and Resources

CBSA Planning Context

The CBSA provides integrated border services that support national security priorities and facilitate the flow of people and goods across the border. The Agency operates in a complex and dynamic environment where it must respond to emerging global trends and threats all while protecting Canada's people, economy and infrastructure.

In response to increasing volumes of travellers and goods crossing the border, along with more complex security threats such as the opioid crisis, the CBSA has embarked on a series of renewal initiatives aimed at improving the Agency's ability to assess and manage risk, while being more responsive to new threats and issues.

The CBSA is also working towards ensuring that employees are effectively working together, sharing key information in a timely manner and taking advantage of opportunities to innovate. The Agency is making significant organizational changes to improve management structures and processes to better align program management activities with the Departmental Results Framework (DRF). The Agency is also advancing efforts at all levels to encourage a healthy workplace and a high-functioning organizational culture.

IAPED's risk assessment took into consideration the significant changes being brought about by the renewal agenda. The high risk areas identified, along with program-specific risks, are presented on the following slides.

List of High Risk Areas Identified by IAPED

**Transformation /
Change Management**

- Risk that culture change may not be able to keep pace with the transformation (too much change at the same time), in particular if additional funding is received

- Risk that the CBSA may not be able to continue delivering on its core business as it undergoes significant change

**Management and
Delivery Support**

- Risk that internal services may not have adequate capacity to support the Agency's Renewal initiatives

People Management

- Risk that the CBSA may not be able to attract and retain employees in critical skillset categories

- Risk that the CBSA's culture may not support a healthy and productive workplace where employees feel they can raise concerns and that the appropriate action will be taken

List of High Program Risks
(based on IAPED's risk methodology)

Detentions and Removals	
Traveller (Highway and Air)	- Risk that the CBSA's ability to conduct enforcement activities and facilitate travellers may be impeded by increased traveller volume, new processes and technology
Commercial & Trade - Compliance	
Field Technology Support	- Risk that the CBSA may not be able to adequately fund, support, maintain and provide training on field technology to meet its core service delivery obligations
Compensation	- Risk that processes and controls may not be operating effectively therefore increasing pay errors. - Risk that current challenges caused by Phoenix and lack of timely updates to the CAS system may result in greater inaccuracy in payments to employees

IAPED Resources

The RBAEP has been designed with the objective of allocating resources to the areas of highest significance, while ensuring evaluation coverage of the Agency's DRF. The tables below provide breakdowns of IAPED's planned full-time equivalents (FTEs) and budget.

2019-20 IAPED Planned FTEs by Division

Director General's Office*	Internal Audit Division	Program Evaluation Division	Professional Practices Division	Total FTEs
6	23	15	15	59

2019-20 IAPED Budget by Division

Director General's Office*		Internal Audit Division		Program Evaluation Division		Professional Practices Division		Total Salary	Total O&M	Total Budget
Salary	O&M	Salary	O&M	Salary	O&M	Salary	O&M			
$598,894	$175,872	$1,746,297	$402,332	$1,212,028	$187,681	$1,407,144	$173,268	$4,964,363	$939,153	$5,903,516

*Includes the Senior Officer for Internal Disclosure (SOID)
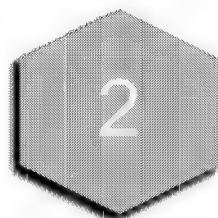
Internal Audit Schedule

Internal Audit Schedule

Engagement	OPI	2019-2020				2020-21				2021-22			
		Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
Audit of Revenue Collected by the CBSA	FCMB												
Audit of Occupational Health and Safety (OHS)	HRB												

* Engagement stemming from a previous commitment.

Note: We anticipate adding two projects to table at AC in

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Internal Audit Schedule (cont'd)

Engagement	OPI	2019-2020				2020-21				2021-22			
		Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4

AC | Carry Forward Projects | Year 1 | Year 2 | Year 3

* Engagement stemming from a previous commitment.
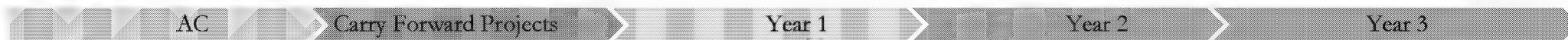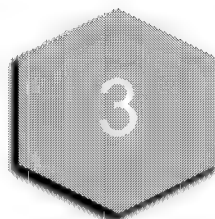
3 Evaluation Schedule

Evaluation Schedule

Engagement	OPI	2019-2020 Q1	Q2	Q3	Q4	2020-2021 Q1	Q2	Q3	Q4	2021-2022 Q1	Q2	Q3	Q4	2022-2023 Q1	Q2	Q3	Q4	2023-2024 Q1	Q2	Q3	Q4
Study- Postal Operations (Modernization)	Commercial & Trade	PMEC																			
Field Technology Support (Previously Science and Engineering)	ISTB		PMEC																		
Commercial Facilitation and Compliance	Commercial & Trade				PMEC																
Single Window Initiative (Horizontal Evaluation)	Commercial & Trade					PMEC															
Study - eManifest	Commercial & Trade					PMEC															
Security Screening	Intelligence & Enforcement						PMEC														
Trade Compliance	Commercial & Trade							PMEC													
Traveller Facilitation and Compliance	Travellers								PMEC												
Study - CBSA Assessment and Revenue Management (CARM)	CARM							PMEC													
Study (follow-up) - Primary Inspection Kiosks	Travellers									PMEC											
Buildings and Equipment (Previously Infrastructure and Materiel)	FCMB										PMEC										

PMEC | Carry Forward Projects | Year 1 | Year 2 | Year 3 | Year 4 | Year 5

Evaluation Schedule (cont'd)

Engagement	OPI	2019-2020				2020-2021				2021-2022				2022-2023				2023-2024			
		Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
Intelligence Collection and Analysis	Intelligence & Enforcement										PMEC										
Targeting	Intelligence & Enforcement											PMEC									
Study - Functional Management Model	TBD											PMEC									
Interactive Advance Passenger Information (IAPI)	Travellers												PMEC								
Entry/Exit and Radio Frequency Identification Technology (RFID)	Travellers													PMEC							
Recourse	FCMB														PMEC						
Anti-Dumping and Countervailing	Commercial & Trade															PMEC					
Trusted Trader	Commercial & Trade																	PMEC			
Trusted Traveller	Travellers																		PMEC		
Immigration Investigations	Intelligence & Enforcement																			PMEC	
Criminal Investigations	Intelligence & Enforcement																				PMEC
Force Generation	HRB																				

Projects in reserve:

- An evaluation of the **Duties Relief Program/Duty Drawback Program** is expected to be added to the evaluation plan to fulfil a recent commitment in a Treasury Board submission.
- **Opioid interdiction** is a topic being considered for a future evaluation study, timing and scope to be determined.
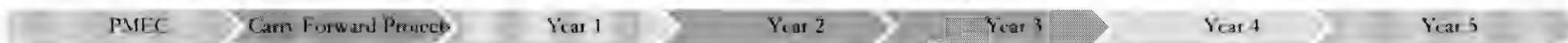
PMEC | Carry Forward Projects | Year 1 | Year 2 | Year 3 | Year 4 | Year 5

Appendices

A RBAEP Process, Inputs and Risk Assessment Approach

B Evaluation Coverage of Program Spending

C External Audit & Evaluation Schedules

D IAPED Suite of Services

E Other Key Audit and Evaluation Activities

F Summary of Projects by Branch

G Oversight Universe

H Internal Audit Project Profiles – Projects starting in 2019-20

I Evaluation Project Profiles – Projects starting in 2019-20

J Deputy Head Confirmation

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2019 RBAEP Process

Step 1
Planning Phase
(Aug – Sept 2018)

Step 2
Risk Assessment
(Oct 2018 – Nov 2018)

Step 3
Validation and Reporting Phase
(Dec 2018 – Jan 2019)

Step 4
Approval Phase
(Feb/Mar 2019)

Step 1
1. Send launch email
2. Confirm oversight universe

Step 2
1. Interview selected DGs on risks
2. Document review
3. Assess risks
4. Consult on projects and schedule
5. Consult Audit Committee on risk

Step 3
1. Draft audit and evaluation schedules
2. Validate audit and evaluation schedules with senior management and Audit Committee (AC)
3. Finalize audit and evaluation schedules

Step 4
1. Present RBAEP to PMEC (Feb 2019)
2. Present RBAEP to AC (Mar 2019)
3. Obtain President's approval

Key Inputs into the RBAEP

IAPED risk assessment

- Update oversight universe
- Document review and targeted interviews (DG level)
- Previous audit and evaluation coverage

Audit Committee and Senior management consultations (President/EVP, VPs/DGs, and Branch Liaison Coordinators)

- Input on risks, priorities and potential IA engagements

Other considerations

- Ongoing and planned external coverage (e.g. OAG, horizontal evaluations)
- Coordination between audit and evaluation divisions
- Input from the Enterprise Risk Profile (ERP)
- Knowledge of existing issues and status of implementation of improvements
- Input from TBS

RBAEP

IAPED's 2019 Risk Assessment Approach

Step 1: Update CBSA Oversight Universe

➢ Closer alignment of oversight universe elements with the DRF and Agency activities.

Step 2: Document review and targeted interviews

➢ Document review led to an inventory of over 350 risk statements.

➢ Interviews focussed on DGs who were not consulted for the previous RBAEP.

Step 3: Risk assessment

➢ Risk factors expanded to more explicitly include Agency priorities/initiatives, as well as to take into consideration the IAPED's recent internal controls gap analysis.

➢ Risk factor weighting adjusted to better balance Agency priorities/initiatives, materiality, risks identified in document review, as well as historical audit and evaluation coverage.

➢ Deeper analysis performed on priority areas to identify and scope potential projects.

Step 4: Validation

➢ Risks validated and feedback sought from CBSA senior management and Audit Committee.

Evaluation Coverage of Program Spending

The TB *Policy on Results* requires that all program spending be evaluated periodically; however, departments have the flexibility to plan their evaluations based on need, risk and priority.

The 2019 evaluation plan covers approximately **94%** of direct program spending over the five year planning horizon (based on 2018-19 figures).

Two programs are not included in the 2019 plan, mainly because of the recently launched OAG Audit of Immigration Detentions and Removals

1. Detentions
   - Last evaluated in 2011
   - Internal Audit conducted a Review of Detention Determinations in 2018
2. Removals
   - Components of the Removals program were last evaluated in 2015 (Assisted Voluntary Return and Reintegration Pilot)

Evaluations of the Detentions and Removals programs will be considered as we prepare the 2020 evaluation plan, taking into consideration areas covered by the OAG.

External Audit Schedule

Engagement	2019-2020				2020-21			
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
In-Canada Asylum Process (lead: OAG, primary entities: IRCC and CBSA)								
Horizontal Audit on Credential Validation (lead: PSC)								
Taxation of Cross-Border E-Commerce (lead: OAG, primary entity: CBSA)								
Respectful Workplaces (lead: OAG, primary entities: CBSA and CSC)								
Protecting Canada's North (lead: OAG, primary entity: DND)								
Employment Equity Representation in Recruitment (lead: PSC, primary entity: multiple departments)								
Results Measurement Report (lead: OAG, CBSA's inclusion has been confirmed)								
CBSA Consolidated Statements (lead: OAG, primary entity: CBSA)								
Immigration Detention and Removal (lead: OAG, primary entity: CBSA)								
Procurement of IT Services (lead: OAG, primary entity: multiple departments)								
Government-Wide Departmental Progress in Implementing Sustainable Development Strategies (lead: OAG, primary entity: multiple departments)								

Consideration of internal and external planned engagements:

As part of its planning exercise, the IAPED considered the work of internal assurance providers such as the Comptrollership Branch's Internal Control Review Plan and the plans of external assurance providers such as the Office of the Comptroller General (OCG) and the Office of the Auditor General (OAG) to avoid duplication. In addition, the IAPED considered planned horizontal evaluations across government as part of its coverage and burden calculations.

Schedule of Horizontal Evaluation expected to involve the CBSA

Engagement	2019-2020				2020-2021				2021-2022				2022-2023				2023-2024			
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
Biometrics and Immigration Information Sharing Initiative (lead: Immigration, Refugees and Citizenship)																				
Citizenship Program (lead: Immigration, Refugees and Citizenship)																				
Immigration and Refugee Protection Act Division 9/National Security Inadmissibility (lead: Public Safety)	■	■	■	■																
Electronic Travel Authorization (eTA) (lead: Immigration, Refugees and Citizenship)**			■	■	■	■														
Drug-Impaired Driving (lead: Public Safety)						■	■	■	■	■										
Family Reunification (lead: Immigration, Refugees and Citizenship)							■	■	■	■	■	■								
Federal Tobacco Control Strategy and Vaping Activities (lead: Health Canada)							■	■	■	■	■	■								
The Canadian Drugs and Substances Strategy (Lead: Health Canada)																				
Asylum Program (lead: Immigration, Refugees and Citizenship)																				
Passenger Protect Program (lead: Public Safety)																				
Guns and Gangs (lead: Public Safety)																				
Cannabis (lead: Health Canada)																	■	■	■	■

IAPED Suite of Services Internal Audit

	Internal Audit	Targeted Control Audit	Reviews	Advisory / Consulting
Engagement Description:	Provides independent, objective assurance on governance, controls and risks.	Provides in-depth testing of selected key controls. Narrow scope to allow for timely reporting and corrective action.	Provides broad or targeted information, with less depth and coverage. Some reviews are the result of an audit being downgraded due to insufficient controls to perform testing.	Requested by management, who plays a role in defining the objectives and scope of the engagement.
Timelines:	12 months	3 to 6 months	6 to 9 months	3 to 6 months
Reporting:	Formal report. Presented at AC. Approved by the President.	Flexible reporting (i.e. deck or report). Presented at AC. Approved by the President.	Flexible reporting (i.e. deck or report). Presented at AC. Approved by the President.	Flexible reporting (i.e. deck or report). Significant consulting engagements will be tabled at AC.
Publication:	Published	Published	Not published	Not published

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IAPED Suite of Services Program Evaluation

	Program Evaluation	Evaluation Study
Engagement Description:	Program evaluation is the systematic and neutral collection and analysis of evidence to judge merit, worth or value. It typically focuses on programs, policies and priorities and examine questions related to relevance, effectiveness and efficiency. Scope is defined via a formal planning phase that includes IAPED's recommendation, Evaluation Advisory Committee (EAC) endorsement, and PMEC's approval.	Provides objective, timely and reliable insights on significant or emerging questions using the rigour of evaluation methodology (e.g. surveys, benchmarking, time-motion studies, etc.). They are scoped in consultation with management and provide valuable information for decision-making purposes.
Timelines:	10 to 12 months	< 9 months
Reporting:	Formal report. Presented at PMEC. Approved by the President.	Flexible reporting (i.e. deck or report)
Publication:	Published	Not published

Other Key Audit and Evaluation Activities

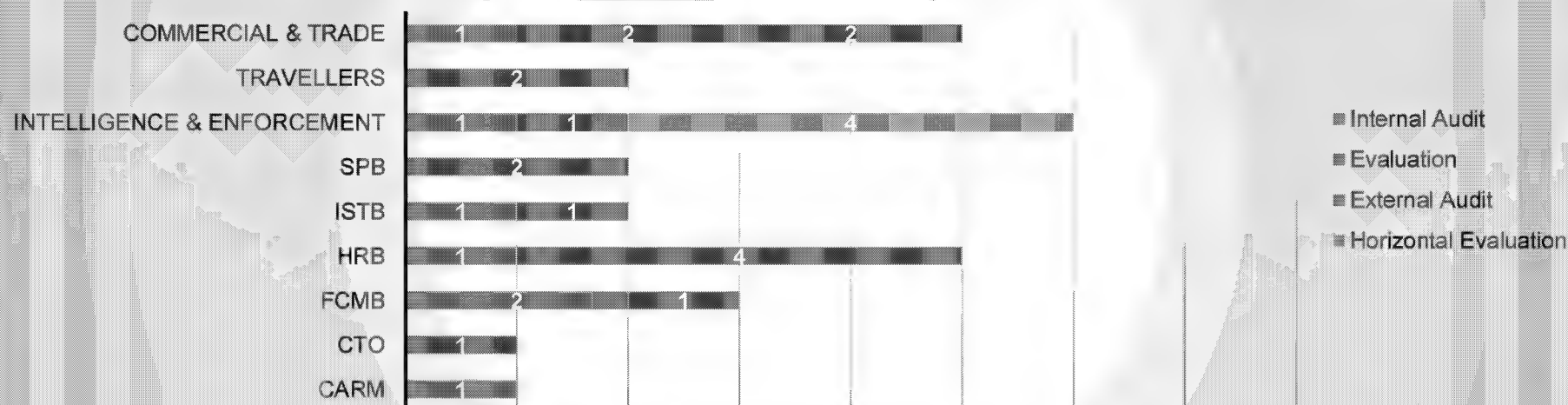| Activity	Description
Follow-up on Management Action Plans	Tracking and quarterly reporting to the Executive Committee, the Audit Committee and Performance Measurement and Evaluation Committee on the status of CBSA management action plans resulting from audit and evaluation recommendations.
Liaison with external assurance providers	Liaison services to support CBSA management in their interactions with external assurance providers such as the Office of the Auditor General (OAG). Includes the review of reports and other documents received from external assurance providers, as well as supporting management in responding and preparing action plans for external audit recommendations.
Risk-based Audit & Evaluation Plan	Involves the ongoing monitoring and assessment of risks, consultations with senior management, Audit Committee and PMEC, and the development of the audit and evaluation multi-year plans.
Treasury Board submissions and Memorandum to Cabinet processes	Supporting the Chief Audit and Evaluation Executive in carrying out their responsibilities to review and approve Treasury Board submissions and Memoranda to Cabinet.
Horizontal Evaluations	Managing horizontal evaluations involving the CBSA with an aim to foster effective working relationships with other federal departments, as well as to ensure that the Agency is reflected in a fair and accurate manner in all horizontal evaluation reports.
Quality Assurance and Improvement Program	IAPED's quality assurance and improvement program is designed to support the demonstration of conformance with the Treasury Board Policy on Internal Audit and the Policy on Results. The program also assesses the efficiency and effectiveness of IAPED's activities and identifies opportunities for improvement.

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Summary of Projects by Branch

The tables below summarize the IAPED's planned activities, as well as external audits and horizontals evaluations, by branch over the first two years of the RBAEP.

Projects Ending* in 2019-20 by Branch

- ■ Internal Audit
- ■ Evaluation
- ■ External Audit
- ■ Horizontal Evaluation

Projects Ending* in 2020-21 by Branch

- ■ Internal Audit
- ■ Evaluation
- ■ External Audit
- ■ Horizontal Evaluation

* For CBSA-led projects, "ending" refers to the AC or PMEC tabling date

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Oversight Universe

The oversight universe defines the potential scope of internal audit and evaluation activities and is comprised of entities that may be subjected to them

BORDER ENFORCEMENT

Program Inventory	Audit Universe Elements
Immigration Investigations	• Immigration Investigations • Warrant Management
Detentions	• Detentions
Hearings	• Hearings
Removals	• Removals
Criminal Investigations	• Criminal Investigations • Digital Forensic Analysis • Surveillance

Appendix
G

Oversight Universe

BORDER MANAGEMENT

Program Inventory	Audit Universe Elements		
Targeting	• Targeting - Air Cargo/Postal • Targeting - Travellers (NTC)	• Targeting - Rules/Indicators/ Scenarios	• Targeting - Data Analytics • Targeting - Intelligence
Intelligence Collection and Analysis	• Intelligence Operations • Surveillance	• Confidential Human Sources	• International Programs, Operations and Partnerships
Security Screening	• National Security Screening		
Traveller Facilitation and Compliance	• Traveller - Highway • Traveller - Air	• Traveller- Rail • Traveller- Marine	• Traveller- Border Operations Centre
Commercial-Trade Facilitation and Compliance	• Commercial - Highway • Commercial - Air • Commercial - Rail • Commercial - Marine • Commercial - Postal	• Trade - Export • Trade - Assessment & Revenue	• Trade - B2s • Trade - Compliance Verification • Trade - Licensing & Incentives
Trusted Traveller	• Trusted Traveller		
Trusted Trader	• Trusted Trader		
Anti-dumping and Countervailing	• Anti-dumping and Countervailing		
Recourse	• Recourse		
Force Generation	• BSO Training	• Detector Dogs	• BSO Recruitment
Buildings and Equipment	• Buildings and Equipment- Real Property	• Uniform Program	
Field Technology Support	• Field Technology Support		

Oversight Universe

INTERNAL SERVICES

Program Inventory	Audit Universe Elements	
Management and Oversight	• Policy, Planning and Government Relations • Investment Planning • Enterprise Risk Management and Controls	• Corporate Reporting • Audit & Evaluation • ATIP
Communication Services	• Communication Services	
Legal Services	• Litigation Management Oversight	
Human Resources Management Services	• HR Planning and Reporting • HR Classification • HR Staffing • HR Compensation	• HR Training and Learning • HR Labour Relations • HR Systems • HR Executive Services
Financial Management	• Financial Planning and Budgeting • Financial Accounting and Reporting • Financial Internal Controls	
Information Management	• Information Management and Entreprise Architecture • Privacy	
Information Technology	• IT - Computing & Access • IT - Application/Database Development and Maintenance • IT - Telecommunications	• IT - Security • IT - Operations and Services
Real Property Services	• Real Property Services	
Materiel Services	• Materiel Services	
Acquisition Services	• Acquisition Services	

Appendix
H

Internal Audit Project Profiles – Projects starting in 2019-20

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Internal Audit Project Profiles – Projects starting in 2019-20

Internal Audit Project Profiles – Projects starting in 2019-20

Evaluation Project Profiles – Projects starting in 2019-20

Evaluation Study – eManifest

Selection Rationale	Potential Evaluation Questions & Scope
• When fully implemented, eManifest is expected to modernize and improve cross-border commercial processes by requiring carriers, freight forwarders and importers in all modes of transportation (air, marine, highway and rail) to electronically transmit advance commercial information to the CBSA prior to the arrival of commercial goods at the border. • This initiative was evaluated in 2012 and audited in 2018. • There is a risk that the eManifest initiative outcomes may not be achieved and that the benefits associated with its implementation may not be realized. • There is a risk that the Agency may not fully realize the benefits identified at the onset of the project given the changes to its originally defined scope (i.e. de-scoping of electronic risk assessment of crew, re-manifest information and deferral of rollout of passage).	**Performance (Effectiveness):** Are expected outcomes being achieved? **Performance (Efficiency and Economy):** How are resources utilized in relation to the production of outputs and progress toward expected outcomes? The evaluation study could examine questions related to the extent to which benefits are being realized as expected, including the impact of scope changes, the impact on risk assessment, and the ability of resources to focus on value-added activities. The study could measure the progress, benefits and the achievement of business outcomes related to the deployment of key new applications such as the Passage System (replacing a portion of ACROSS) and the Commercial Threat Assessment System (CTAS) replacing the current TITAN system.

Project Cost	Alignment with CBSA Oversight Universe	Priority Ranking	Alignment to IAPED Risk Assessment
Salary: $200,000 O&M: $20,000	Commercial/ Trade Facilitation and Compliance	Medium	Management and Delivery Support Project Management

Evaluation Project Profiles – Projects starting in 2019-20

Evaluation of Security Screening

Selection Rationale	Potential Evaluation Questions & Scope
• Security Screening supports the identification and interception of people trying to enter the country as permanent or temporary residents, or asylum seekers. • The automation of security screening functions is expected to contribute to an overall enhancement of analytical capabilities. • There is a risk that the CBSA may not be able to access, manage, and communicate timely and actionable information that lead to an enforcement action or inadmissibility recommendation. • There is a risk that the CBSA may not be able to leverage advanced analytics to identify high-risk people.	**Relevance:** Is there a continuing need for the program? Is the program aligned to government and Agency priorities? Is the program aligned with federal roles and responsibilities? **Performance (Effectiveness):** Are expected outcomes being achieved? **Performance (Efficiency and Economy):** How are resources utilized in relation to the production of outputs and progress toward expected outcomes? The evaluation could examine questions related to the extent to which threats identified lead to an enforcement action or inadmissibility recommendation, as well as efficiency gains and other enhancements brought about by the automation of functions. The evaluation could review identified threats, inadmissibility determinations, cost per application, as well as service standards and coordination with other government departments. Focus could be on temporary and permanent residence applications, to avoid overlap with the current OAG audit of In-Canada Asylum Seekers, and the 2017 Audit of Operation Syrian Refugee (OSR) – CBSA Security Screening.

Project Cost	Alignment with CBSA Oversight Universe	Priority Ranking	Alignment to IAPED Risk Assessment
Salary: $390,000 O&M: $50,000	Security Screening	Medium	Intelligence-Driven Decisions

Evaluation Project Profiles – Projects starting in 2019-20

Evaluation of Trade Compliance

Selection Rationale	Potential Evaluation Questions & Scope
• The CBSA administers trade legislation, trade agreements and regulations to ensure that duties and taxes owed to the Government of Canada are collected. • To facilitate the high volumes of trade, the CBSA relies on importers to voluntarily report and account for goods imported into Canada and any duties or taxes owing. To assess compliance levels the CBSA regularly conducts random verifications on a sample of imported goods. • Revenue and Trade Management Program (Trade Compliance) was last evaluated in 2013. • There is a risk that the CBSA's business processes for B2 refunds (i.e. accounting adjustments after duties and taxes have been paid) may not efficiently meet increasing volumes. • There is a risk that the sampling methodology of post-payment refunds may be inadequately designed or inconsistently applied.	**Relevance:** Is there a continuing need for the program? Is the program aligned to government and Agency priorities? Is the program aligned with federal roles and responsibilities? **Performance (Effectiveness):** Are expected outcomes being achieved? **Performance (Efficiency and Economy):** How are resources utilized in relation to the production of outputs and progress toward expected outcomes? The evaluation could examine questions related to the extent to which importers correctly report and account for imported goods, as well as the extent to which other objectives are being met. An assessment of CARM could be scoped out as this will be the focus of a dedicated evaluation study. The focus could be on the loss of revenue due to misclassifications, efficiency of the Agency's self-assessment system, level of reliance on importers' information and supporting documentation, and effectiveness of Administrative Monetary Penalties, taking into account the 2017 OAG findings on Customs Duties.

Project Cost	Alignment with CBSA Oversight Universe	Priority Ranking	Alignment to IAPED Risk Assessment
Salary: $390,000 O&M: $50,000	Commercial Trade Facilitation and Compliance	Medium	Commercial & Trade - Compliance

Evaluation Project Profiles – Projects starting in 2019-20

Evaluation of Traveller Facilitation and Compliance

Selection Rationale	Potential Evaluation Questions & Scope

Selection Rationale

- Travellers expect a quick and simple border crossing experience, while the CBSA is expected to interdict travellers and their goods that could pose a threat to the security and safety of Canadians.

- There is a risk that automated processes lack the enhancements required to facilitate the border movement of low-risk travellers and goods, while ensuring that the CBSA continues to receive information required for the risk assessment of travellers.

- There is a risk that increasing traveller volumes will impede the CBSA's ability to effectively conduct enforcement activities

- There is a risk that Advance Passenger Information is not accurate and thus impeding the overall effectiveness of pre-arrival air traveller risk assessment.

Potential Evaluation Questions & Scope

Relevance: Is there a continuing need for the program? Is the program aligned to government and Agency priorities? Is the program aligned with federal roles and responsibilities?

Performance (Effectiveness): Are expected outcomes being achieved?

Performance (Efficiency and Economy): How are resources utilized in relation to the production of outputs and progress toward expected outcomes?

The evaluation could examine questions related to the extent to which current border clearance processes efficiently and effectively facilitate low-risk travellers while addressing security risks. The focus could be on air and highway modes to avoid overlap with the 2017 Evaluation of Traveller Processing (Marine). The evaluation could review the effectiveness of pre-arrival air traveller risk assessment, the validation and accuracy of data collected at primary examination, as well as referrals to the secondary examination area and the scanning of documents through the Integrated Primary Inspection Line system. Focus could be on overall effectiveness of automated processes and business models, taking into consideration the 2018 study of Primary Inspection Kiosks.

Project Cost	Alignment with CBSA Oversight Universe	Priority Ranking	Alignment to IAPED Risk Assessment
Salary: $390,000 O&M: $50,000	Traveller Facilitation and Compliance	Medium	Traveller (Highway and Air) Management and Delivery Support

Appendix J

Deputy Head Confirmation

I hereby approve the CBSA's 2019 Risk-Based Audit Plan and Five-Year Evaluation Plan for the fiscal years 2019-2024, which I submit to the Treasury Board of Canada Secretariat (TBS) as required by the TB *Policy on Internal Audit* and the TB *Policy on Results*.

The 2019 Risk-Based Audit and Evaluation Plan conforms to applicable Government of Canada requirements, including:

- The *Policy on Internal Audit* and the *Mandatory Procedures for Internal Auditing in the Government of Canada* as well as applicable guidance for risk-based audit planning put forth by the Office of the Comptroller General; and

- The *Policy on Results* and the *Mandatory Procedures for Evaluation*. This five-year Evaluation Plan supports the requirements of the expenditure management system including, as applicable, Memoranda to Cabinet, Treasury Board submissions, and resource alignment reviews. The CBSA does not administer grants and contributions programs.

I will ensure that this plan is updated annually, and I will provide information about its planning and implementation to the TBS, as required.

Date : <u>April 10, 2019</u>

John Ossowski, CBSA President
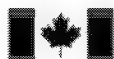
Canada Border Services Agency

Agence des services frontaliers du Canada

2018 Risk-Based Audit and Evaluation Plan

Internal Audit and Program Evaluation Directorate

PROTECTION • SERVICE • INTEGRITY

Canada

Contents

CBSA ASFC

Message from the Chief Audit and Evaluation Executive

As the Canada Border Services Agency's (CBSA) internal audit and program evaluation functions both report to the Chief Audit and Evaluation Executive, the Internal Audit and Program Evaluation Directorate continues to take advantage of this synergic opportunity to integrate the two functions within its planning exercise activities. The integration efforts provide the Agency with highly valued insight as part of its oversight continuum.

As part of our continued integration effort, I present you our fourth iteration of the plan, the CBSA's 2018 Risk-Based Audit and Evaluation Plan. The audit and evaluation projects identified in this document respond to the requirements, priorities and risks of senior management and meet the legislative and compliance requirements of the Government of Canada.

_____
Claudette Blair
Chief Audit and Evaluation Executive

Canada

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Canada Border
Services Agency
Agence des services
frontaliers du Canada

PROTECTED A

Deputy Head Confirmation

I hereby approve the CBSA's fourth integrated Risk-Based Audit Plan and Five-Year Program Evaluation Plan for the 2018-2023 audit and evaluation activities, which I submit to the Treasury Board of Canada Secretariat (TBS) as required by the *Policy on Internal Audit* and the *Policy on Results*.

The 2018 Risk-Based Audit and Evaluation Plan conforms to applicable Government of Canada requirements, including:

- The *Policy on Internal Audit* and the *Mandatory Procedures for Internal Auditing in the Government of Canada* contained therein and the supporting guidance for risk-based audit planning put forth by the Office of the Comptroller General; and
- The *Policy on Results*: this Departmental Evaluation Plan meets the requirements of the *Mandatory Procedures for Evaluation* and supports the requirements of the expenditure management system including, as applicable, Memoranda to Cabinet, Treasury Board submissions, and resource alignment reviews. The CBSA does not administer grants and contributions programs.

The CBSA is committed to remaining innovative and to improving its overall relevance, performance, risk management, governance and controls. As such, the approach taken to develop and implement this document is in line with our modernization efforts.

I will ensure that this plan is updated annually, and I will provide information about its planning and implementation to TBS, as required.

_____   Date : _____
John Ossowski
President

1.0   Introduction

1.1 Background

This Risk-Based Audit and Evaluation Plan (RBAEP or the Plan) outlines the 2018-2023 audit and evaluation activities for the Canada Border Services Agency (CBSA or the Agency). The Plan provides background information on the Agency's Internal Audit and Program Evaluation Directorate (IAPED). It also describes the overall context and methodology used in its development and presents the proposed internal and external audit and evaluation activities approved for future years.

A departmental Risk-Based Audit Plan (RBAP) and a Five-Year Program Evaluation Plan (FYPEP) are both required under the *Policy on Internal Audit* and the *Policy on Results*, respectively. For a fourth consecutive year, an integrated approach has been taken to ensure that audit and evaluation products and services are optimally aligned and of greatest benefit to the CBSA.

The Plan was developed based on a structured methodology such as the review of key documents; a risk assessment exercise of the Agency's activities under the draft 2018-2019 Departmental Results Framework (DRF); consultations with Agency senior management and the external Audit Committee (AC) members; as well as consideration of the requirements of the Treasury Board Secretariat (TBS). It has been designed to ensure appropriate coverage of the Agency's risks and the DRF. It is updated and presented each year to the CBSA Performance Measurement and Evaluation Committee (PMEC) and the AC for their review and recommendation for approval by the President, in advance of its required submission to TBS.

1.1.1 Overview of the IAPED[1]

The IAPED's mission is to foster management excellence, performance, and accountability through the provision of professional insight and advice. To this end, the IAPED's vision is to be a key, valued and sought-after partner and contributor to the Agency's strategic and management decision making and an active player in support of the Agency's oversight regime, supporting its continuous modernization. It acts as an educator and an enabler to the CBSA by providing not only an insightful perspective but also punctual advice to senior management for enhanced and timely decision making.

For that reason, the IAPED's goal is to be a valued contributor that provides assurance to the Minister, President and senior management on the organization's control framework, governance, risks, relevance, and performance of the Agency's programs and activities.

The internal audit and evaluation functions will continue to work closely together as two important pillars of the Agency's oversight regime. The functions are mutually supportive, with important synergies between them, and yet are professionally distinct, with each uniquely contributing value to the Agency. The table below outlines some of the contributions made by each function. Taken collectively, each function provides vital information in support of management's oversight and decision making responsibilities.

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[1] All of the IAPED's key initiatives and resources are detailed in its Integrated Business Plan.

Canada

Canada Border
Services Agency
Agence des services
frontaliers du Canada

PROTECTED A

Table 1: Key Contributions and Synergies of the Audit and Evaluation Functions

	Audit	Evaluation	Value of Synergies
Overall purpose	"Internal auditing is an independent, objective assurance activity designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to assess and improve the effectiveness of risk management, control, and governance processes." -International Standards for the Professional Practice of Internal Auditing	"In the Government of Canada, evaluation is the systematic and neutral collection and analysis of evidence to judge merit, worth or value. Evaluation informs decision making, improvements, innovation and accountability. Evaluations typically focus on programs, policies and priorities and examine questions related to relevance, effectiveness and efficiency. Depending on user needs, however, evaluations can also examine other units, themes and issues including alternatives to existing interventions. Evaluations generally employ social science research methods." -Treasury Board *Policy on Results*	• Together, the two functions provide credible, independent and neutral advice to inform decision making. • The work done by one function positively influences the business intelligence for the other and plays a role in defining a scope.

What is examined?	• Risk management
	 • Control
	 • Governance processes
		• Relevance
		 • Effectiveness
		   o Outcomes
		 • Efficiency
		   o Inputs
		   o Outputs
			• By focusing on different questions, both functions can strengthen overall program management operations whether they are examining programs, policies or internal services.

Overall questions	• Are the governance, risk management and control systems designed appropriately and adequately to mitigate risk and to respond efficiently and effectively to management's needs? • Are the practices implemented in the areas of governance, risk management and control working as intended to support the achievement of objectives?	• Is there an ongoing need for the program? • Does it align with government priorities? • Does it align with federal roles and responsibilities? • Is it achieving its expected (or intended) outcomes? • Does the program demonstrate efficiency and economy?	

The internal audit and evaluation functions offer a range of services including audits, evaluations, targeted control audits, reviews, evaluation studies, and consulting engagements. Appendix E provides a summary of each type of engagement, expected timelines, and the reporting and publication implications.

1.1.2 Tables of Planned Resources[2]

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[2] As of April 19, 2018.

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The Plan has been designed with the objective of allocating resources to the areas of highest significance, while ensuring judicious evaluation coverage of the Agency's DRF. Table 2 provides a breakdown of the full-time equivalent (FTE) positions by division and the Director General's Office, while Table 3 outlines the financial budget for 2018-2019. The $5.05 million allocated for salary allows for all of the 56 positions to be fully staffed.

Table 2: 2018-2019 IAPED FTE Positions by Division

Director General's Office	Internal Audit Division	Program Evaluation Division	Professional Practices Division	Total FTEs
5[3]	23	15	13	56

Table 3: 2018-2019 IAPED Budget by Division

Director General's Office		Internal Audit Division		Program Evaluation Division		Professional Practices Division		Total Salary	Total O&M	Total Budget
Salary	O&M	Salary	O&M	Salary	O&M	Salary	O&M			
$609,632	$189,155	$1,777,606	$432,720	$1,233,759	$201,856	$1,432,372	$186,355	$5,053,369	$1,010,086	$6,063,455

1.1.3 Structure

The 2018 RBAEP outlines, in an integrated manner, the schedule for the priority engagements related to the audit function from 2018-2019 to 2020-2021, including external engagements managed by the Professional Practices Division (PPD). It also outlines the evaluation schedule to cover the Agency's direct program spending from 2018-2019 to 2022-2023, including horizontal evaluations also managed by the PPD.

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[3] Includes two FTEs from the Senior Officer for Internal Disclosure (SOID), a function that provides employees with a confidential mechanism to report wrongdoing, outside of the chain of command, as well as protection from reprisal when they do so.

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2.0   Methodology

The IAPED has made improvements with regard to the development of its 2018 Plan. The audit universe was revised to a more granular level which allowed for a more detailed risk assessment that resulted in more targeted audit and evaluation projects. The risk assessment process included a two-tiered risk approach, to allow for deeper understanding of risk areas and to consider maturity of areas and the existence of second line of defense activities (i.e. monitoring activities, quality assurance reviews). In addition, a risk inventory was developed based on consultations with senior management and reviews of key Agency documents. Finally, an IT risk assessment was conducted to ensure a higher level of focus on IT risks. The validation of the selected projects was conducted through the consultations process with branch management tables as well as a discussion with the AC members to ensure that the Plan addresses the most significant risks to the CBSA. Beyond traditional audit and evaluation reports, the IAPED will continue to offer consulting engagements to the Agency in an effort to provide additional advice that is valuable and timely.

The following key steps were taken to develop the Plan:

2.1 Step 1: Review of the IAPED Oversight Universe

The oversight universe defines the potential scope of internal audit and evaluation activities and is comprised of entities that may be subjected to them. These areas represent a holistic view of all potential auditable and evaluable units, such as program areas, functions, structures, funded initiatives or internal services that collectively contribute to the achievement of the Agency's strategic outcome. For the CBSA, this year's oversight universe was based on the Agency's activities, which were categorized into audit universe elements, and aligned with the Departmental Results Framework (DRF) (Appendix G). This Plan used the 2018-2019 Agency DRF to develop the schedules (Appendix B).

2.2 Step 2: Mapping of Previous Coverage

To guide the selection of audit and evaluation projects as part of the Plan, the IAPED continuously updates the previous work that has been completed and areas within the Agency that have already been covered by the IAPED's oversight. As such, the mapping of previous audits and evaluations completed in the last five fiscal years was updated, including external activities. This exercise contributed to understanding of what has already been accomplished in previous years and the type of issues highlighted by these projects, which helped the selection of future projects based on our past activities.

2.3 Step 3: Risk Assessment and Identification of Potential Projects

While audit projects identified typically focus on high-risk areas, evaluation projects continue to focus on coverage of the DRF, although the *Policy on Results* does allow for some flexibility. The projects were identified by accomplishing the following steps:

1. Review of key CBSA documents: A review of Agency information included the Enterprise Risk Profile (ERP), Branch Risk Profiles, the Agency's Departmental Security Plan, the CBSA Departmental Plan, the 2018-2019 DRF, the CBSA Environmental Scan, the Management Accountability Framework results, the Agency Performance Summary report and other key presentations was conducted. The document reviews contributed to the risk inventory that was developed.

2. Risk assessment exercise: A two-tiered risk assessment exercise was conducted in order to assess the oversight universe for internal audit. The first tier (Tier 1) involved mapping the assurance history against the universe and included internal and external audits, evaluations, reviews and consulting engagements. The second factor was materiality which included both financial and Full-Time Equivalent (FTE) information. The third factor assessed as part of the Tier 1 was the risk inventory. The risk inventory, as described above, was developed based on key risks identified through the review of key CBSA documents and through discussions on risk with

senior management from all branches. Based on these three factors, the oversight universe was risk ranked. The top 25 audit universe elements proceeded to the Tier 2 risk assessment.

The Tier 2 risk assessment involved a qualitative assessment of oversight universe elements and included analysis of:
- Historical audit and evaluation key findings and recommendations;
- Outstanding Management Action Plan items resulting from these recommendations;
- Maturity of the activity or program area;
- Planned Internal Control testing or coverage;
- Existing ongoing monitoring activities; and
- A six-factor risk analysis of the following factors: Financial risk, Strategic risk, Reputational risk, National Security risk, Operational risk, and Compliance risk.

The result of the two-tiered risk assessment was a listing of proposed audit projects which were considered in the development of the audit schedule. Although the two-tiered risk assessment exercise was conducted for the purpose of the audit project schedule, results were also considered when developing the evaluation project schedule and project profiles.

3. Consultations with Agency senior management: Multiple consultations occurred with the Branch Management Tables, and the CBSA President and Executive Committee. Each consultation involved a discussion of the operational risks for the CBSA's programs, whether the risks have changed in the past year, as well as any emerging risks. Their input was also sought on the proposed schedules to know if there are any contingencies with the delivery of their activities.

4. Consultations with TBS: The *Policy on Results* requires that large departments and agencies engage in consultations with TBS during the annual evaluation planning exercise. A meeting was held with TBS in January 2018 following which a draft Evaluation project plan was submitted. Formal comments were provided to CBSA on the Plan to which IAPED responded and feedback provided was incorporated into the evaluation schedule.

   In addition, the IAPED consulted with TBS to provide updates and negotiate extensions to evaluation commitments made as part of TB submissions and Memoranda to Cabinet. The results of these consultations are also reflected in the timing of individual evaluations noted as TB commitments in the evaluation schedule.

5. Consideration of internal and external planned engagements: As part of its planning exercise, the IAPED considered the work of internal assurance providers such as the Comptrollership Branch's Internal Control Review Plan and the plans of external assurance providers such as the Office of the Comptroller General (OCG) and the Office of the Auditor General (OAG) to avoid duplication. In addition, the IAPED considered planned horizontal evaluations across government as part of its coverage and burden calculations.

6. Consultations with external AC members: Similar to the consultations with senior management, the external members were asked for advice and input on validating the proposed internal audit projects. These discussions helped prioritize and validate the selection of possible new audit and evaluation projects and to finalize the audit and evaluation schedules.

2.4 Step 4: Selection and Timing of Projects

Selection

The selection of projects employed a comprehensive approach. After the risk assessment exercise and the consultations were conducted, some of the audit and evaluation projects approved in the 2017 Plan were validated to remain. The addition of new projects was made based on the methodology used to develop the Plan.

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A small percentage (i.e. < 15%) of resource hours continue to be reserved for consulting engagements to respond to senior management's needs. These engagements are performed outside of the traditional audit and evaluation activities, support the CBSA's needs in a different manner. Refer to Appendix F for details on these activities.

Targeted Control Audit engagements were inserted into the audit schedule this year. These engagements provide reasonable assurance that a focused set of controls or processes within an entity are designed and working as intended. In terms of methodology, these engagements adhere to internal auditing standards; however, relative to a typical internal audit, the scope is more narrowly defined, focusing on select key controls.

Timing

When possible, the timing of each project was established considering numerous criteria, including:

- Agency areas of high risk and significance
- Specific commitments from Memoranda to Cabinet and Treasury Board submissions
- Ongoing and planned external coverage (OAG, OCG, etc.)
- Coordination with internal assurance providers
- Senior management priorities, including the CBSA Renewal initiative
- Previous audit and evaluation coverage
- Coordination between audit and evaluation projects, including potential joint projects
- Knowledge of existing issues and status of implementation of improvements

3.0   Detailed RBAEP

This section presents scoping procedures, capacity assumptions, and adjustments made since the 2017 Plan. It also presents the audit and evaluation schedules and a brief description of each internal audit and evaluation project to be started during the first year and the first quarter of the second year of the Plan.

Scoping Considerations

At the CBSA, each audit and evaluation project scope is determined in consultation with the Office of Primary Interest (OPI) and the Office of Secondary Interest (OSI) during the planning phase. As per audit standards, the nature and scope of audit engagements are ultimately determined by the Internal Audit Division. The engagement plan for each audit considers the Agency strategies, objectives, and risks relevant to the engagement.

In terms of evaluation projects, their scope is determined in collaboration with the responsible Directors General through the Evaluation Advisory Committees (EACs) and is presented to the PMEC for approval before the research phase begins. The EACs ensure that the OPIs and OSIs are engaged at each phase of the evaluation to ensure that findings and recommendations are well understood by program and senior management. These processes ensure added value for program management and consider the Agency's information needs, while meeting the standards set by Treasury Board policies.

Capacity Assumptions

To determine the resource requirements for the proposed internal and external audits and evaluations, it is necessary to make a number of assumptions related to the average cost per project, average resource consumption per project and overhead costs (e.g., translation,

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travel, etc.). These estimates are based on previous internal audits and evaluations completed by the IAPED. The following are the key assumptions with respect to delivering this Plan:

- The Internal Audit Division will complete, on average, 8 audit products (including reviews and targeted control audits), and one consulting engagement per fiscal year.
- The Program Evaluation Division will complete, on average, a minimum of 4 evaluation products per fiscal year.
- Not all projects require the same level of effort. The number and level of FTEs assigned to a project depends on the complexity level of the project. This has been taken into consideration when developing the project schedules.
- Internal audit projects require an average of 12 months to complete. In addition, the Plan allocates one quarter for AC or PMEC presentations as well as one quarter to the external publication process.
- Once the audit and evaluation report has been approved by the President, the management action plans (MAP) related to the reports' recommendations are tracked and monitored by IAPED on a quarterly basis. Results are reported to the AC and PMEC as well as the Executive Committee quarterly. Resources for MAP monitoring have been allocated in the Professional Practices Division. Audit and Evaluation project teams are consulted as necessary on the MAP follow-up activities.
- Consulting engagements typically involve work of a shorter duration than audit/evaluation projects. These engagements are intended to provide added value in a timely manner to senior management, and involve a more simplified process compared to the typical IAPED projects. Although consulting engagements are not shown in the schedule, resources (approximately 1 FTE) have been reserved for this purpose.
- Depending on the scope of the projects, additional professional resources or outside expertise may be required (e.g., international benchmarking, subject matter experts, etc.).

3.1 Adjustments

This section provides a comparison between the 2017 and 2018 Plans. It is important to note that the planning and program environment is dynamic; accordingly, as the Plan is revisited each year, adjustments are occasionally required to ensure it is responsive to emerging Agency risks.

3.1.1 Audits

The following changes have been made to the internal audit schedule:

Audits Removed:

1.

2.

Audits carried over from the 2017-20 plan to 2018-21 Plan (*some with minor changes in timing and or scope*):
3.

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4.
5.
6.
7.
8.
9.   Entry/Exit and Radio Frequency Identification Technology

Audits Added:

2018-2019
10.
11.
12.
13.

2019-2020
14.
15.
16.
17.
18.
19.
20.
21.

2020-2021
22.
23.
24.
25.
26.
27.
28.

3.1.2 Evaluations

The following changes have been made to the program evaluation schedule:

Evaluations Not Included:

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1. Detentions: New evaluation not added due to upcoming OAG audit (2018-2019). This program area amounts to 4.75% of organizational spending.
2. Removals: New evaluation not added due to upcoming OAG audit (2018-2019). This program area amounts to 2.68% of organizational spending.
3. Intelligence, Criminal Investigations and Immigration Investigations: New evaluations not added due to recent evaluation coverage of each program. This program area amounts to 10.73% of organizational spending.

Evaluations Removed:
4. 3I Integration (Intelligence Collection and Analysis, Criminal Investigations, Immigration Investigations): Evaluation was planned for 2018-2019 but was removed due to recent evaluation coverage of the three individual programs.
5. Employee Performance Management: Evaluation removed due to other priorities.
6. Detection Technology: Evaluation removed since this topic will be part of the Field Technology Support evaluation scheduled for Q2 2018-2019.

Evaluations Added:
7. CBSA Assessment and Revenue Management (CARM) (PMEC Q3 2021-2022): Evaluation added as a result of TB submission, and the significance of the initiative to the Agency.
8. Trusted Traveller (Q2 2022-2023): Evaluation added as historically it has been covered however it will be due for another evaluation in 2023-2024.
9. Anti-Dumping and Countervailing (PMEC Q4 2021-2022): Evaluation added as historically it has been covered however it will be due for another Evaluation in 2021-2022.
10. Interactive Advance Passenger Information (IAPI) (PMEC Q4 2021-2022): An evaluation was added to the review already planned for 2018-2019 in order to focus on outcomes.
11. Recourse (PMEC Q3 2022-2023): Evaluation added to ensure five-year coverage.

Other changes to evaluation projects were made, mainly to balance previous coverage:

- Commercial Facilitation and Compliance has been advanced by four quarters due to lack of previous coverage and due to the delay of Traveller Facilitation and Compliance;
- Trusted Trader has been delayed by four quarters due to its low expenditures and scheduling of other priority projects;
- Traveller Facilitation and Compliance has been delayed by six quarters due to recent evaluation coverage;
- Studies: Primary Inspection Kiosk (PIK), KPIs and Performance Targets, Postal Operations (Modernization) and Functional Management Model. These studies were added to increase the value of evaluation products to senior management.

Going forward, the evaluation plan will be further adjusted to align with the Agency's Program Inventory developed under the new DRF requirement. Any future changes required to the RBAEP schedules will be reported, discussed and approved quarterly at the AC and PMEC, as per the usual process.

3.1.3 External Engagements

The external engagements are also subject to modifications on an annual basis, based on the respective planning exercises of external providers. The following changes have been made to the Plan:

External Engagements Removed:
1. Federal Tourism Strategy (lead: OAG, primary entity: Industry)

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2. Real Property- Global Affairs (lead: OAG, primary entity: GAC)

External Engagements Added:
1. Follow-up to the Audit of the Delivery of Bilingual Services to Travellers by the Canada Border Services Agency at Airport and Land-Border Crossings (lead: OCOL);
2. Government-Wide Departmental Progress in implementing Sustainable Development Strategies (lead: OAG, primary entity: multiple departments);
3. Healthy Workplaces (lead: OAG, primary entity: multiple departments);
4. In-Canada Asylum System (lead: OAG, primary entity: CBSA)
5. Immigration Detention and Removal (lead: OAG, primary entity: CBSA)
6. Protecting Canada's North (lead: OAG, primary entity: DND)
7. Taxation of Cross-Border E-Commerce (lead: OAG, primary entity: CBSA)
8. CBSA Consolidated Statements (lead: OAG, primary entity: CBSA)
9. Aquatic Invasive Species (lead: OAG, primary entity: DFO)

3.1.4 Horizontal Evaluations

The horizontal evaluations are also subject to modifications on an annual basis, based on the respective planning exercises of other federal departments. The following changes have been made to the Plan:

Horizontal Evaluations Removed:

1. International Mobility Program (lead: Immigration, Refugee and Citizenship)
2. Money Laundering and Anti-Terrorism Financing (AML/ATF) Regime (lead: Finance)
3. Crimes Against Humanity and War Crimes (lead: Justice)

Horizontal Evaluations Added:

1. Citizenship Program (lead: Immigration, Refugees and Citizenship)
2. Family Reunification (lead: Immigration, Refugees and Citizenship)
3. Drug-Impaired Driving (lead: Public Safety)
4. Passenger Protect Program (lead: Public Safety)
5. Cannabis (lead: Health Canada)

Other minor changes were made to the horizontal evaluation projects:

- Federal Contaminated Sites (lead: Environment) will report one quarter earlier;
- Electronic Travel Authorizations (lead: Immigration, Refugee and Citizenship) will start nine quarters later;
- Federal Tobacco Control Strategy and Vaping Activities (lead: Health Canada) will start and report one quarter earlier;
- Guns and Gangs (lead: Public Safety) will report one quarter earlier; and
- Asylum Reforms (lead: Immigration, Refugee and Citizenship) will start ten quarters later.

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3.2 Internal Audit Schedule

| AC = Audit Committee | Carry Forward Projects | Year 1 | Year 2 | Year 3 |

Engagement	2018-2019				2019-2020				2020-2021			
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
Audit of Advance Commercial Information System Data Quality/Integrity - Air		AC										
Audit of Commercial Marine Program			AC									
Audit of Revenue Collected by the CBSA				AC								
Audit of Occupational Health and Safety				AC								

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Engagement	2018-2019				2019-2020				2020-2021			
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4

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Engagement	2018-2019				2019-2020				2020-2021			
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4

AC = Audit Committee ⟩ Carry Forward Projects ⟩ Year 1 ⟩ Year 2 ⟩ Year 3 ⟩

*Linked to CBSA Renewal

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3.3 Internal Audit Project Profiles

In this section, a brief description for each internal audit project starting in the first year of the planning horizon and the first quarter of the second year is presented, along with preliminary objectives, scope, selection rationale, resource estimates, and alignment with the CBSA Oversight Universe, risk ranking and alignment with the CBSA ERP.

Note: Each preliminary proposed project objective and scope will be validated during the planning phase of the engagement through project preliminary risk assessment.

Table 4: 2018-2019 Project Profiles – Internal Audit

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3.4 Program Evaluation Schedule

Evaluation	2018-2019				2019-2020				2020-2021				2021-2022				2022-2023			
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
Immigration Hearings	PMEC																			
Officer Induction Model (Previously Force Generation)	PMEC																			
Review of Interactive Advance Passenger Information (IAPI)		PMEC																		
Study - Primary Inspection Kiosk (PIK)		PMEC																		
Study - KPIs and Performance Targets				PMEC																
Field Technology Support (Previously Science and Engineering)						PMEC														
Study - Postal Operations (Modernization)						PMEC														
Commercial Facilitation and Compliance								PMEC												
Single Window Initiative (Horizontal Evaluation)								PMEC												
eManifest									PMEC											
Trade Facilitation and Compliance											PMEC									
Security Screening												PMEC								
Traveller Facilitation and Compliance														PMEC						

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Evaluation	2018-2019				2019-2020				2020-2021				2021-2022				2022-2023			
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
Buildings and Equipment (Previously Infrastructure and Materiel)												PMEC								
Study – Functional Management Model*														PMEC						
CBSA Assessment and Revenue Management (CARM)															PMEC					
Targeting															PMEC					
Interactive Advance Passenger Information (IAPI)* **																PMEC				
Entry/Exit and Radio Frequency Identification Technology (RFID)																	PMEC			
Recourse																			PMEC	
Anti-Dumping and Countervailing																				PMEC
Trusted Trader																				
Trusted Traveller																				

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3.5 Evaluation Project Profiles

In this section, a brief description for each evaluation project starting in the first year of the planning horizon and the first quarter of the second year is presented, along with preliminary objectives, scope, selection rationale, resource estimates, and alignment with the CBSA DRF, risk ranking and alignment with the CBSA ERP. Note: Each preliminary proposed project objective and scope will be validated and calibrated during the planning phase of the engagement through evaluation calibration.

Table 5: 2018-2019 Project Profiles – Program Evaluation

E1. Study - KPIs and Performance Targets

Selection Rationale	Preliminary Project Objectives & Scope
• Risk that CBSA's KPIs and performance targets are not valid, that the information that they generate are not used for decision-making and reporting, and thus fail to affect positive and/or necessary changes. • This study was requested by the Corporate Affairs Branch (CAB) and supported by the President.	**Performance (Effectiveness):** Does the Agency have the right indicators in order to obtain the right data? Are these indicators providing valid and reliable data? Can these indicators produce data in a timely manner? Is the data used by senior management to drive change? More precisely, the preliminary objective of this study could be to assess the validity and reliability of a sample of the CBSA's KPIs. The scope could include a review of selected key performance measurement indicators/performance targets[4], as well as factors which could potentially affect their validity and reliability such as data integrity (performance reporting, data entry and physical files, systems gaps), functional management model, roles and responsibilities of internal and external partners, and programs/initiatives' objectives and activities (including consultation with relevant stakeholders). In particular, the study could assess whether timing (e.g., data collection, analysis, and reporting) aligns with CBSA needs/schedule, and if a selection of KPIs results are used for decision-making, and actually enable the measurement of progress, benefits and the achievement of business outcomes.

Project Cost	Alignment with CBSA DRF	Risk Ranking	Alignment to CBSA ERP Risks
Salary: $45,000 O&M: $75,000	Information Management	**Medium-High**	Business Design Management Capacity

[4] For example, Agency Performance Summary (APS) and Departmental Results Framework (DRF) indicators.

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E2. Field Technology Support (Previously Science and Engineering)	
Selection Rationale	**Preliminary Project Objective & Scope**
• This is a new program area and has never been evaluated. • Risk of obsolescence of tools and technology and that program outcomes may not be achieved as a result. • This evaluation will occur in advance of the implementation of a joint venture with OGDs for a shared Scientific Research & Development laboratory.	**Relevance**: Is there a continuing need for the program? Is the program aligned to government and Agency priorities? Is the program aligned with federal roles and responsibilities? **Performance (Effectiveness):** Are outcomes being achieved? **Performance (Efficiency and Economy):** How are resources utilized in relation to the production of outputs and progress toward expected outcomes? Is the CBSA getting sufficient cost recovery from OGDs when they use its laboratory services? Given the specialized nature of this program area, the scope of the evaluation will be further developed in the planning phase. However, the preliminary objective of this evaluation could be to assess the progress made against the 2014 Ernst & Young review action plan and to examine the mandate, effectiveness and efficiency of the laboratory's operations. In particular, the evaluation could assess the impact on the Agency's results as a consequence of providing services to outside clients (RCMP, CRA, etc.), including on finances and front-line capacity. The scope could also focus on a review of the program area's cost recovery model, as well as the CBSA's readiness for entering into the joint venture with OGDs for a shared Scientific Research & Development laboratory.

Project Cost	Alignment with CBSA DRF	Risk Ranking	Alignment to CBSA ERP Risks
Salary: $390,000 O&M: $46,645	Field Technology Support	**Medium-High**	Security Intelligence and Analysis IM/IT

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E3. Study - Postal Operations (Modernization)	
Selection Rationale	**Preliminary Project Objective & Scope**
• There is a risk that the postal modernization initiative will not achieve the desired outcomes, and that the new systems and processes put in place may not be operating as intended in effectively targeting and examining increasing volumes of postal packages resulting in undetected shipments, further delays, and inefficiencies. • The process for monitoring audit and evaluation recommendations has identified that the recommendations stemming from the 2016 Internal Audit consulting engagement are being addressed at a slower than expected pace.	**Relevance:** Is there a continuing need for the initiative? Is the initiative aligned to government and departmental priorities? Is the initiative aligned with federal roles and responsibilities? **Performance (Effectiveness):** Are the outcomes of the modernization, as initially designed, being achieved? **Performance (Efficiency and Economy):** How are resources utilized in relation to the production of outputs and progress toward expected outcomes? How efficient is the distribution of resources across all three key postal locations? The preliminary objective of this study could be to assess the continued relevance of the initiative, the adequacy of its project plan (and its progress) with respect to managing the scope, schedule and resources, and the effectiveness of the systems, tools and processes already deployed as part of the modernization efforts. More precisely, the study could measure the progress, benefits and the achievement of business outcomes related to the deployment of key new applications such as the risk assessment system (Postal Operation Support Tool (POST)), the tariff rating system (Customs Declaration System), the automated process on International Conveyor System (ICS), and new detection technologies. The scope could also include a review of barriers to the achievement of the initiative's outcomes and benefits as well as mitigation strategies, the status of the initiative's performance measurement structure, systems gaps, monitoring and reporting mechanism, roles and responsibilities of internal and external partners, the communication of the initiative's priorities to the regions as well as the distribution of resources to the three key postal locations. An environmental scan and a cost/benefit analysis could also be performed to assess the impact/extent of e-commerce and the growth in mail volumes.

Project Cost	Alignment with CBSA DRF	Risk Ranking	Alignment to CBSA ERP Risks
Salary: $177,000 O&M: $46,645	Commercial/Trade Facilitation and Compliance	**Medium-High**	Security Business Design Strategic Planning IM/IT

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E4. Commercial Facilitation and Compliance

Selection Rationale	Preliminary Project Objective & Scope
• This program area is crucial to Agency resource development and represents a significant expenditure (22.86% of total program spending) for the Agency. • Due to the scale of this program area, the evaluation will need to be scoped properly to ensure it remains manageable and delivered within the prescribed timelines. • Previous commercial audits and evaluations include the 2017 Evaluation of the Commercial Program in the Air Mode, the 2015 Audit of Commercial Rail, the 2014 Audit of Commercial Air Cargo, and the 2011 Evaluation of Clearance of Commercial Passenger Vessels. • The program is currently facing challenges in meeting its expected results, both in terms of effectiveness and efficiency. The program is subject to many external pressures that are taxing its ability to deliver, which presents risks to Canadians and the Canadian economy. • Increasing volumes, erosion in the capacity to maintain historical exam rates, increasing processing delays, as well as decreases in resultant examinations expose gaps in commercial operations and potential risk for the Agency in meeting its safety and security mandate.	**Relevance**: Is there a continuing need for the program? Is the program aligned to government and Agency priorities? Is the program aligned with federal roles and responsibilities? **Performance (Effectiveness):** Are outcomes being achieved? **Performance (Efficiency and Economy):** How are resources utilized in relation to the production of outputs and progress toward expected outcomes? The preliminary objective of this evaluation could be to determine if the CBSA has an adequate, effective and rigorous model/process and to assess the alignment of the program's priorities with organizational priorities and objectives. In particular, the evaluation could review the risk-based compliance model's expected outcomes including performance measurement indicators/results, examination trends, reporting, systems, roles and responsibilities, and program support. The scope could also include a review of cost program inefficiencies, volumes and implementation of changes to the program.

Project Cost	Alignment with CBSA Oversight DRF	Risk Ranking	Alignment to CBSA ERP Risks
Salary: $390,000 O&M: $46,645	Commercial/ Trade Facilitation and Compliance	**Medium-High**	Security Facilitation Business Design

E5. Single Window Initiative (CBSA-Led Horizontal Evaluation)

Selection Rationale	Preliminary Project Objective & Scope
• This evaluation is a Treasury Board submission commitment.	**Performance (Effectiveness):** Are outcomes being achieved?

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- The initiative has significant funding: $82.4 million to 9 Participating Government Agencies (PGAs) (representing 38 programs) to implement the SWI.
- While the CBSA has succeeded in making SWI functionality available, adoption among Trade Chain Partners (TCPs) is challenging.
- There is a risk that, large projects are taking up most of the IT resources, and that internal and external clients lack the capacity to implement significant systems and business process changes.
- There is a risk of misalignment of workforce competencies with new commercial processes under SWI.

Performance (Efficiency and Economy): How are resources utilized in relation to the production of outputs and progress toward expected outcomes?

The preliminary objective of this horizontal evaluation could be to assess the achievement of the initiative's outcomes as per its commitment to the Government of Canada. In particular, the scope could include a review of performance measurement indicators/results (e.g., onboarding plan for the trade community, incentives to process transactions through SWI, target date for SWI use, as well as adoption results and decommissioning plan for existing OGD service options), training needs and coverage, data integrity (performance reporting, data entry and physical files, systems gaps), functional management model, roles and responsibilities of internal and external partners (e.g., Stakeholder Management Plan), program support, and development, and communication of program priorities to the regions.

Project Cost	Alignment with CBSA DRF	Risk Ranking	Alignment to CBSA ERP Risks
Salary: 555K O&M: $46,645	Commercial/ Trade Facilitation and Compliance	**Medium-High**	Facilitation Stakeholder Engagement IM/IT

E6. eManifest	
Selection Rationale	**Preliminary Project Objective & Scope**
- This initiative was evaluated in 2012 and audited in 2018. - There is a risk that the eManifest initiative outcomes may not be achieved and that the benefits (i.e., for the CBSA as a whole, the end users, but also for the border services officers and targeting officers) associated with its implementation may not be realized. - There is a risk that the adoption rate be lower than anticipated to realize benefits. - There is a risk that large projects are taking up most of the IT resources and that internal and external clients lack the capacity to implement significant systems and business process changes.	**Performance (Effectiveness):** Are outcomes being achieved? **Performance (Efficiency and Economy):** How are resources utilized in relation to the production of outputs and progress toward expected outcomes? The preliminary objective of this evaluation could be to assess the alignment of the initiative's priorities with organizational priorities and objectives, the adequacy of the project plan (and its progress) with respect to managing the project's scope, schedule and resources, and the effectiveness of the systems, tools and processes already deployed (i.e., do they meet the needs of the end users?). In particular, the evaluation could measure the progress, benefits and the achievement of business outcomes related to the deployment of key new applications such as the Passage System (replacing a

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- There is a risk of a misalignment of workforce competencies with new commercial processes under eManifest.
- There is a risk that the Agency may not fully realize the benefits identified at the onset of the project given the changes to its originally defined scope (i.e. de-scoping of electronic risk assessment of crew, re-manifest information and deferral of rollout of passage).

portion of ACROSS) and the Commercial Threat Assessment System (CTAS) replacing the current TITAN system.

Project Cost	Alignment with CBSA DRF	Risk Ranking	Alignment to CBSA ERP Risks
Salary: $390,000 O&M: $46,645	Commercial/ Trade Facilitation and Compliance	**Medium-High**	Facilitation Business Design IM/IT

CBSA ASFC

3.6 Consulting Engagements

Consulting engagements harness the IAPED's expertise to better support the Agency in a less prescriptive, more responsive and business-driven way by providing a broader spectrum of products that meet management's needs and address key risks. These engagements may be performed at any stage, from the beginning to the end of a project (e.g., planning, research and reporting phases) or program (e.g., design, development and full implementation phases). They may also leverage the Agency's subject matter experts. Specific examples of consulting engagements can include the following:

1. Review the relevance of the CBSA's involvement in programs
2. Pre-implementation audits/evaluations (at the outset of programs)
3. Advice on methodology (for programs performing their own internal reviews or monitoring)
4. Review of efficiency proposals: did the Agency obtain the desired results?
5. Review of complex Memoranda to Cabinet or Treasury Board submissions
6. Risk assessments

The consulting engagements ultimately conducted by the IAPED will be decided upon in consultation with CBSA senior management.

3.7 Projects in Reserve

In accordance with standards, the CAEE will review and adjust the plan, as necessary, in response to changes in the Agency's business, risks, operations, programs, systems, and controls. In some instances, a planned audit or evaluation may be postponed or cancelled by the AC or PMEC. Consequently, other projects may be advanced or other projects may be conducted due to an already complete schedule. The IAPED has compiled the following list of projects in reserve that may be conducted in such instances.

Internal Audit	Program Evaluation
	3I Integration (Intelligence Collection and Analysis, Criminal Investigations, Immigration Investigations)
	Employee Performance Management
	Trusted Trader Pilot – Secure Corridor Concept (Study)

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4.0 RBAEP Summary

4.1 Summary of Projects by Branch[5]

The following graphics summarize the IAPED's planned activities expected to be completed over the audit and evaluation planning horizon, in addition to external audits and horizontals evaluations, by Branch.

Graphic 2: Projects Ending by Branch and Fiscal Year
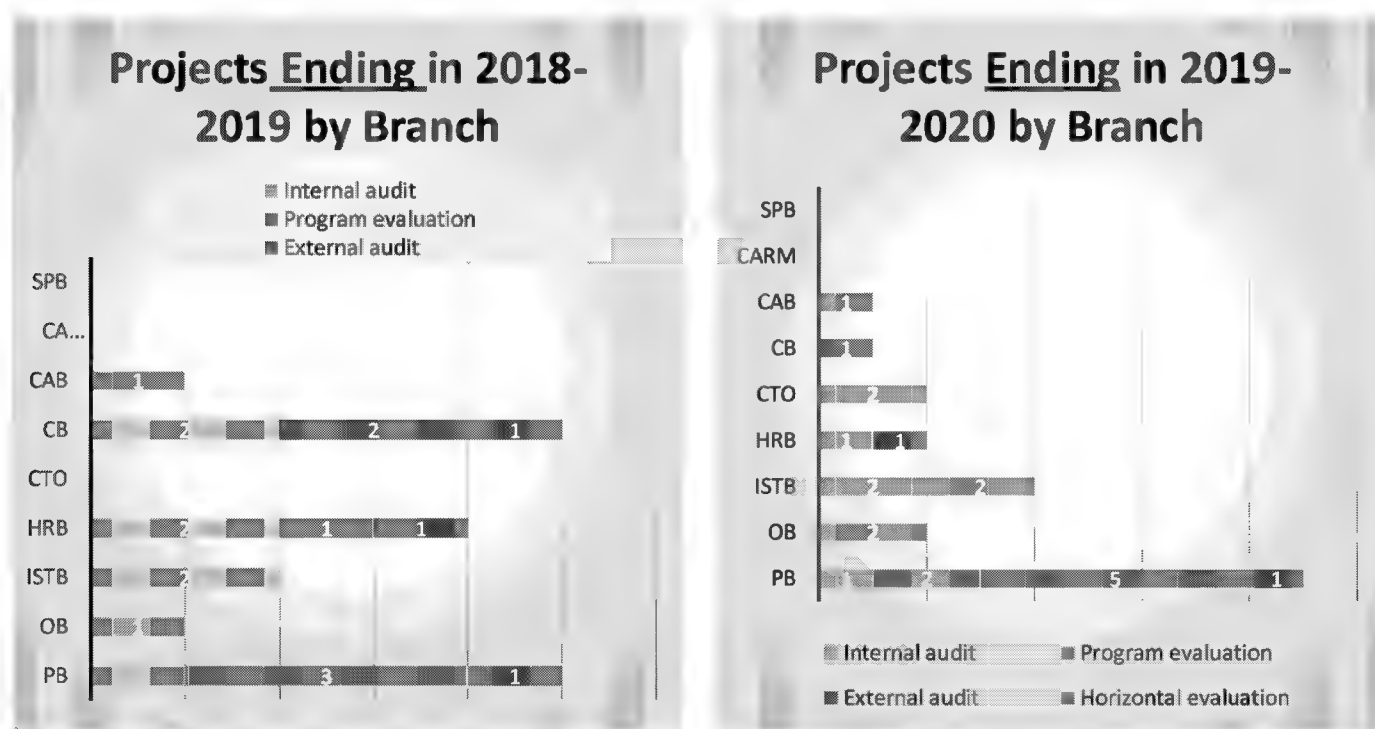
[5] Only includes confirmed OAG projects up to 2019-2020.

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Projects Ending in 2020-2021 by Branch
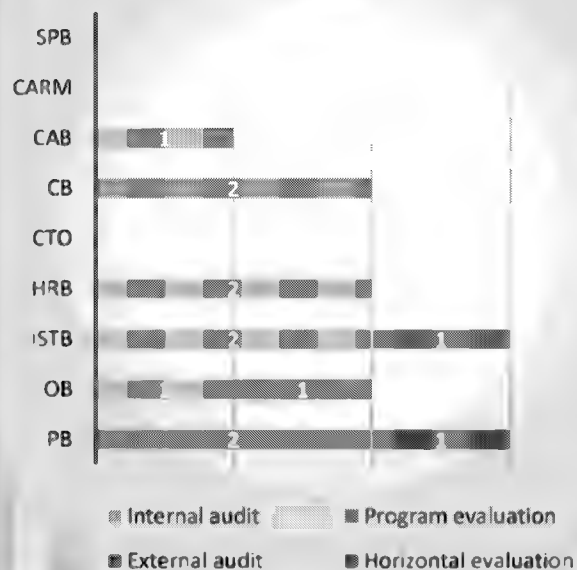
Projects Ending in 2021-2022 by Branch

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Projects Ending in 2022-2023 and Beyond by Branch

Chart categories (y-axis): SPB, CARM, CAB, CB, CTO, HRB, ISTB, OB, PB

Legend keys: Internal audit, External audit, Program evaluation, Horizontal evaluation
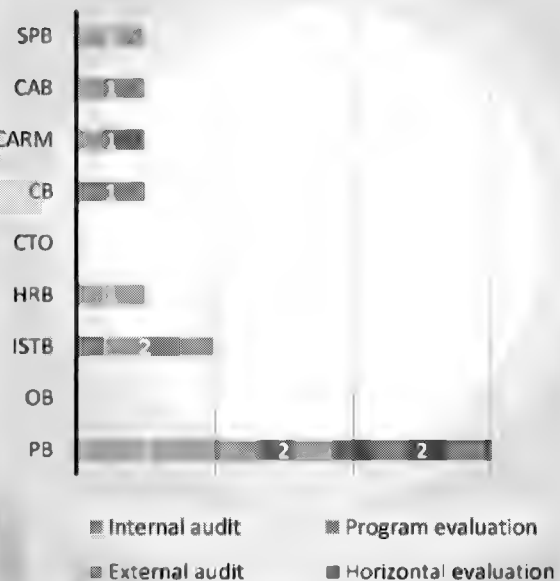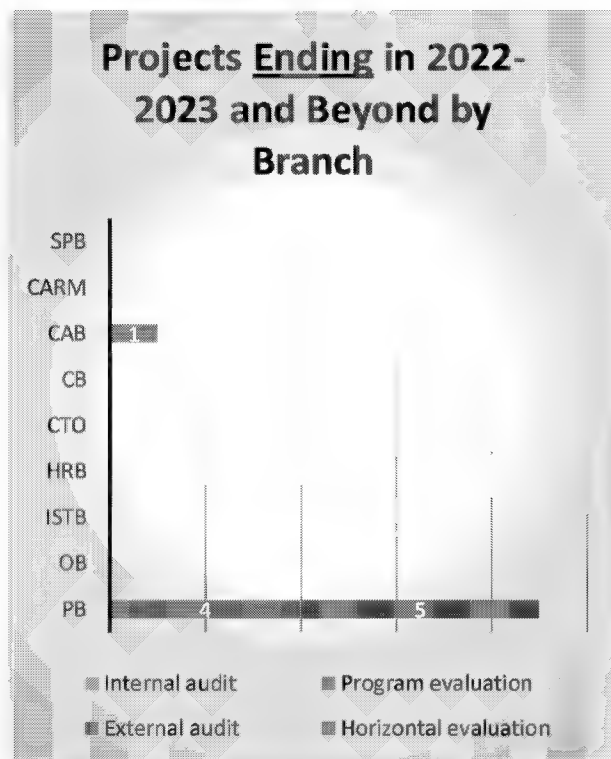
Legend:

CAB: Corporate Affairs Branch
CARM: CBSA Assessment and Revenue Management Branch
CB: Comptrollership Branch
CTO: Chief Transformation Officer
HRB: Human Resources Branch
ISTB: Information, Science and Technology Branch
OB: Operations Branch
PB: Programs Branch
SPB: Strategic Policy Branch

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4.2 Commitments

This section lists the CBSA commitments stemming from external assurance providers, Memoranda to Cabinet or Treasury Board submissions, including for *Beyond the Border* initiatives that were included within the audit and evaluation schedules.

Audit Schedule:

1. Entry/Exit and Radio Frequency Identification Technology will be tabled at AC in 2022-2023.

Evaluation Schedule:
1. Interactive Advance Passenger Information will be tabled at PMEC in Q4 2021-2022 ;
2. Single Window Initiative will be tabled at PMEC in Q4 2019-2020; and
3. Entry/Exit and Radio Frequency Identification Technology will be tabled at PMEC in Q1 2022-2023.

5.0 Conclusion

This Plan demonstrates the IAPED's continuing effort to provide the CBSA senior management with valuable audits and evaluations of the Agency's programs and initiatives. The timing of projects identified in the Plan reflects program risks, as well as priorities and issues identified through consultations with Agency senior management and IAPED employees. The IAPED will assess and revise the Plan annually in order to ensure that maximum oversight is achieved based on available resources and to consider senior management needs and commitments. Progress on the Plan's implementation is reported quarterly to the AC and the PMEC for accountability purposes as well as part of the CBSA's oversight responsibilities.

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Appendix A: Coverage of Enterprise Risks[1]

This appendix presents the enterprise risk rating and the coverage offered by the projects identified in the 2018 RBAEP.

Enterprise Risks	Risk Rating and Coverage of Enterprise Risks (For Year 1 Internal Projects)	
Intelligence and Analysis	**Audit projects:** • Audit of Advanced Commercial Information Systems Data Quality/ Integrity •	**Evaluation projects:** • Review of Interactive Advance Passenger Information (IAPI)
Security	**Audit projects:** •	**Evaluation projects:** • Immigration Hearings
Trade Revenue	**Audit Projects:** • Audit of Revenue Collected by the CBSA	**Evaluation projects:** • Anti-Dumping and Countervailing • CBSA Assessment and Revenue Management (CARM)
Facilitation	**Audit projects:** • Audit of Commercial Marine Program • Audit of Advanced Commercial Information Systems Data Quality/ Integrity	**Evaluation projects:** • Study - Primary Inspection Kiosk (PIK)
Funding Model		**Evaluation projects:** • Study- KPIs and Performance Targets • Buildings and Equipment (Previously Infrastructure and Materiel) • Study - KPIs and Performance Targets
IM/IT	**Audit projects:** • Audit of Advanced Commercial Information Systems Data Quality/ Integrity •	**Evaluation projects:** • Field Technology Support (Previously Science and Engineering)
Organizational Culture	**Audit projects:** • • • Audit of Occupational Health and Safety	**Evaluation projects:** • OIM (Previously Force Generation)

[1] Based on the update of the 2017 Enterprise Risk Profile.

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Appendix B: Detailed Schedule Information

The schedule is the aggregation of all internal and external audits and evaluations planned over the next five years. The external and internal factors discussed in section 2 contribute to an extensive list of 75 projects. Of these, 38 projects (51%) are in various stages of progress in the first year only. Audits and external engagements are not reflected in year four and five of the Plan since audit projects are identified on a three-year basis and because external stakeholders do not plan more than three years (sometimes two years in the case of the OAG) ahead. The evaluation function requires the identification of projects over a five-year period.

In the following table, the start date for a project is typically the first month within the quarter identified, whereas the completion date is usually the last month within the last colored quarter. Details regarding scheduled AC and PMEC dates are provided at the bottom of the schedule.

Legend:

IA	Internal Audit
E	Program Evaluation
EX	External Audit
H	Horizontal Evaluation

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#	Type	Planned Project	Branch	Office of Primary Interest (Director General Level)	Source of Commitment	2018-2019 DRF	Coverage %	2018-2019 Q1	2018-2019 Q2	2018-2019 Q3	2018-2019 Q4
1											
2	E	Immigration Hearings	PB	Enforcement and Intelligence Programs	Policy on Results	Hearings	3.94		PMEC		
3	E	Officer Induction Model (Previously Force Generation)	HRB	Training and Development	Policy on Results	Force Generation	3.94		PMEC		
4	IA	Audit of Advance Commercial Information System Data Quality/Integrity- Air	ISTB	Business Applications Services	Policy on Internal Audit	Information Technology	N/A			AC	
5	E	Review of Interactive Advance Passenger Information (IAPI)° **	PB	Traveller Programs	TB Commitment	Traveller Facilitation and Compliance	N/A		PMEC		
6	E	Study - Primary Inspection Kiosk (PIK)	PB	Traveller Programs	TB Commitment	Traveller Facilitation and Compliance	N/A		PMEC		
7	H	Biometrics and Immigration Information Sharing Initiative (lead: Immigration, Refugees and Citizenship)**	PB	Traveller Programs	IRCC TB Commitment	Immigration Investigations	N/A				
8	EX	Follow-up to the Audit of the Delivery of Bilingual Services to Travellers by the Canada Border Services Agency at Airport and Land-Border Crossings (lead: OCOL)	HRB	Human Resources Programs	External Engagement	Human Resources Management Services	N/A				
9	IA	Audit of Commercial Marine Program	PB	Commercial Programs	Policy on Internal Audit	Commercial / Trade Facilitation and Compliance	N/A			AC	
10											

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#	Type	Planned Projects	Branch	Office of Primary Interest (Director General Level)	Source of Commitment	2018-2019 DRF	Coverage %	2018-2019				2019-2020				2020-2021				2021-2022				2022-2023			
								Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
11																											
12	EX	Government-Wide Departmental Progress in Implementing Sustainable Development Strategies (lead: OAG, primary entity: multiple departments)	CB	Infrastructure and Environmental Operations	External Engagement	Management and Oversight	N/A																				
13	EX	CBSA Consolidated Statements (lead: OAG, primary entity: CBSA)	CB	Agency Comptroller	External Engagement	Financial Management	N/A																				
14	H	Federal Contaminated Sites Action Plan (lead: Environment and Climate Change)	CB	Infrastructure and Environmental Operations	Policy on Results	Buildings and Equipment	N/A																				
15	E	Study - KPIs and Performance Targets"	CAB	Corporate Planning and Reporting	Not applicable	Information Management	N/A				PMEC																
16	IA	Audit of Revenue Collected by the CBSA	CB	Agency Comptroller	Policy on Internal Audit	Financial Management	N/A				AC																
17																											
18	IA	Audit of Occupational Health and Safety	HRB	Labour Relations and Compensation	Policy on Internal Audit	Human Resources Management Services	N/A				AC																
19	EX	Aquatic Invasive Species (lead: OAG, primary entity: DFO)	PB	Commercial Programs	External Engagement	Commercial / Trade Facilitation and Compliance	N/A																				
20	EX	Healthy Workplaces (lead: OAG, primary entities: CBSA and CSC)	HRB	Labour Relations and Compensation	External Engagement	Force Generation	N/A																				
21	EX	In-Canada Asylum Process (lead: OAG, primary entities: IRCC and CBSA)	PB	Enforcement and Intelligence Programs	External Engagement	Border Enforcement	N/A																				
22																											
23																											
24																											
25	E	Field Technology Support (Previously Science and Engineering)	ISTB	Science and Engineering	Policy on Results	Field Technology Support	1.54						PMEC														

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#	Type	Planned Projects	Branch	Office of Primary Interest (Director General Level)	Source of Commitment	2018-2019 DRF	Coverage %	2018-2019 Q1 Q2 Q3 Q4	2019-2020 Q1 Q2 Q3 Q4	2020-2021 Q1 Q2 Q3 Q4	2021-2022 Q1 Q2 Q3 Q4	2022-2023 Q1 Q2 Q3 Q4
26	E	Study - Postal Operations (Modernization)	PB	Commercial Programs	Not applicable	Commercial / Trade Facilitation and Compliance	N/A					
27												
28												
29												
30	EX	Immigration Detention and Removal (lead: OAG, primary entity: CBSA)	PB	Enforcement and Intelligence Programs	External Engagement	Detentions and Removals	N/A					
31	EX	Protecting Canada's North (lead: OAG, primary entity: DND)	PB	Commercial Programs	External Engagement	Commercial / Trade Facilitation and Compliance	N/A					
32	EX	Taxation of Cross-Border E-Commerce (lead: OAG, primary entity: CBSA)	PB	Traveller Programs	External Engagement	Traveller Facilitation and Compliance	N/A					
33	EX	CBSA Consolidated Statements (lead: OAG, primary entity: CBSA)	CB	Agency Comptroller	External Engagement	Financial Management	N/A					
34	H	Citizenship Program (lead: Immigration, Refugees and Citizenship)	PB	Enforcement and Intelligence Programs	IRCC MC Commitment	Security Screening	N/A					
35												

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#	Type	Planned Projects	Branch	Office of Primary Interest (Director General Level)	Source of Commitment	2018-2019 DRF	Coverage %	2018-2019				2019-2020				2020-2021				2021-2022				2022-2023			
								Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
36																											
37																											
38	E	Commercial Facilitation and Compliance	PB	Commercial Programs	Policy on Results	Commercial / Trade Facilitation and Compliance	22.86											PMEC									
39	E	Single Window Initiative (Horizontal Evaluation)* **	ISTB	Commercial Portfolio / Commercial Programs	TB Commitment	Commercial / Trade Facilitation and Compliance	N/A											PMEC									
40																											
41																											
42																											
43	E	eManifest*	ISTB	Commercial Portfolio / Commercial Programs	Policy on Results	Commercial / Trade Facilitation and Compliance	N/A												PMEC								
44																											
45																											
46	H	Electronic Travel Authorization (eTA) (lead: Immigration, Refugees and Citizenship)***	PB	Traveller Programs	IRCC MC Commitment	Traveller Facilitation and Compliance	N/A																				

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#	Type	Planned Projects	Branch	Office of Primary Interest (Director General Level)	Source of Commitment	2018-2019 DRF	Coverage %	2018-2019				2019-2020				2020-2021				2021-2022				2022-2023			
								Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
47	E	Trade Facilitation and Compliance	PB	Trade and Anti-Dumping Programs	Policy on Results	Commercial / Trade Facilitation and Compliance	N/A										PMEC										
48																											
49	E	Security Screening	OB	International Region	Policy on Results	Security Screening	0.67											PMEC									
50																											
51																											
52	E	Traveller Facilitation and Compliance	PB	Traveller Programs	Policy on Results	Traveller Facilitation and Compliance	38.76											PMEC									
53																											
54																											
55																											
56	E	Buildings and Equipment (Previously Infrastructure and Materiel)	CB	Infrastructure and Environmental Operations	Policy on Results	Buildings and Equipm	5.57											PMEC									
57																											

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#	Type	Planned Projects	Branch	Office of Primary Interest (Director General Level)	Source of Commitment	2018-2019 DRF	Coverage %	2018-2019				2019-2020				2020-2021				2021-2022				2022-2023			
								Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
58																											
59	E	Study - Functional Management Model*	CAB	Corporate Secretariat	Consulting Engagement	Management and Ove	N/A													PMEC							
60																											
61	H	Federal Tobacco Control Strategy and Vaping Activities (lead: Health Canada)	PB	Enforcement and Intelligence Programs	HC TB Commitment	Commercial / Trade Facilitation and Compliance	N/A																				
62	E	Targeting	PB	Enforcement and Intelligence Programs	Policy on Results	Targeting	2.43															PMEC					
63	H	Family Reunification (lead: Immigration, Refugees and Citizenship)	PB	Traveller Programs	IRCC MC Commitment	Security Screening	N/A																				
64	E	CBSA Assessment and Revenue Management (CARM)	CARM	CARM	TB Commitment	Financial Management; Information Technology	N/A															PMEC					
65	E	Interactive Advance Passenger Information (IAPI)* **	PB	Traveller Programs	TB Commitment	Targeting	N/A																PMEC				
66	H	Guns and Gangs (lead: Public Safety)	PB	Enforcement and Intelligence Programs	Public Safety TB Commitment	Intelligence Collection and Analysis	N/A																				
67	E	Entry/Exit and Radio Frequency Identification Technology	PB	Traveller Programs	TB Commitment	Traveller Facilitation and Compliance	N/A																			PMEC	
68	E	Recourse	CAB	Recourse	Policy on Results	Recourse	0.84																				PMEC

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#	Type	Planned Projects	Branch	Office of Primary Interest (Director General Level)	Source of Commitment	2018-2019 DRF	Coverage %	2018-2019				2019-2020				2020-2021				2021-2022				2022-2023			
								Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
69	E	Anti-Dumping and Countervailing	PB	Trade and Anti-Dumping Programs	Policy on Results	Anti-Dumping and Countervailing	0.37																				PMEC
70	E	Trusted Trader**	PB	Commercial Programs	Policy on Results	Trusted Trader	0.75																				
71	E	Trusted Traveller**	PB	Traveller Programs	Policy on Results	Trusted Traveller	2.12																				
72	H	Asylum Program (lead: Immigration, Refugees and Citizenship)	PB	Enforcement and Intelligence Programs	IRCC MC Commitment	Traveller Facilitation and Compliance	N/A																				
73	H	Drug-Impaired Driving (lead: Public Safety)	PB	Traveller Programs	Public Safety TB Commitment	Traveller Facilitation and Compliance	N/A																				
74	H	Passenger Project Program (lead: Public Safety)	PB	Traveller Programs	Public Safety MC Commitment	Traveller Facilitation and Compliance	N/A																				
75	H	Cannabis (lead: Health Canada)	PB	Traveller Programs	Health Canada TB Commitment	Traveller Facilitation and Compliance	N/A																				

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Appendix C: External Audit Engagements Schedule

Planned External Audit Projects	CBSA Office of Primary Interest (Director General level)	Source of Commitment	2018-2019 DRF	2018-2019				2019-2020				2020-2021			
				Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
Follow-up to the Audit of the Delivery of Bilingual Services to Travellers by the Canada Border Services Agency at Airport and Land-Border Crossings (lead: OCOL)	Human Resources: Human Resources Programs	External Engagement	IS												
Government-Wide Departmental Progress in Implementing Sustainable Development Strategies (lead: OAG, primary entity: multiple departments)	Comptrollership Branch: Infrastructure and Environmental Operations	External Engagement	IS												
CBSA Consolidated Statements (lead: OAG, primary entity: CBSA)	Comptrollership Branch: Agency Comptroller	External Engagement	IS												
Aquatic Invasive Species (lead: OAG, primary entity: DFO)	Programs Branch: Commercial Programs	External Engagement	Commercial / Trade Facilitation and Compliance												
Healthy Workplaces (lead: OAG, primary entities: CBSA and CSC)	Human Resources Branch: Labour Relations and Compensation	External Engagement	Force Generation												
In-Canada Asylum System (lead: OAG, primary entity: CBSA)	Programs Branch: Enforcement and Intelligence	External Engagement	Border Enforcement												
Immigration Detention and Removal (lead: OAG, primary entity: CBSA)	Programs Branch: Enforcement and Intelligence	External Engagement	Border Enforcement												
Protecting Canada's North (lead: OAG, primary entity: DND)	Programs Branch: Commercial Programs	External Engagement	Commercial / Trade Facilitation and Compliance												
Taxation of Cross-Border E-Commerce (lead: OAG, primary entity: CBSA)	Programs Branch: Traveller Programs	External Engagement	Traveller Facilitation and Compliance												
CBSA Consolidated Statements (lead: OAG, primary entity: CBSA)	Comptrollership Branch: Agency Comptroller	External Engagement	IS												

IS = Internal Services

Project Colour Coding Legend:
New project, not included in 2017 plan
Project previously included in 2017 plan

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Appendix D: Horizontal Evaluation Schedule

Planned Horizontal Evaluation Projects	CBSA Office of Primary Interest (Director General level)	Source of Commitment	2018-2019 DRF	Coverage %	2018-2019				2019-2020				2020-2021				2021-2022				2022-2023			
					Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
Biometrics and Immigration Information Sharing Initiative (lead: Immigration, Refugees and Citizenship)**	Programs Branch: Traveller Programs	IRCC TB Commitment	Traveller Facilitation & Compliance	N/A																				
Federal Contaminated Sites Action Plan (lead: Environment and Climate Change)	Comptrollership Branch: Infrastructure and Environmental Operations	Policy on Results	Buildings and Equipment	N/A																				
Citizenship Program (lead: Immigration, Refugees and Citizenship)	Programs Branch: Enforcement and Intelligence	IRCC MC Commitment	Security Screening	N/A																				
Electronic Travel Authorization (eTA) (lead: Immigration, Refugees and Citizenship)**	Programs Branch: Traveller Programs	IRCC MC Commitment	Traveller Facilitation & Compliance	N/A																				
Federal Tobacco Control Strategy and Vaping Activities (lead: Health Canada)	Programs Branch: Enforcement and Intelligence	HC TB Commitment	Commercial / Trade Facilitation and Compliance	N/A																				
Family Reunification (lead: Immigration, Refugees and Citizenship)	Programs Branch: Traveller Programs	IRCC MC Commitment	Security Screening	N/A																				
Guns and Gangs (lead: Public Safety)	Programs Branch: Enforcement and Intelligence	Public Safety TB Commitment	Intelligence Collection & Analysis	N/A																				
Asylum Program (lead: Immigration, Refugees and Citizenship)	Programs Branch: Enforcement and Intelligence	IRCC MC Commitment	Traveller Facilitation & Compliance	N/A																				
Drug-Impaired Driving (lead: Public Safety)	Programs Branch: Traveller Programs	Public Safety TB Commitment	Traveller Facilitation & Compliance	N/A																				
Passenger Protect Program (lead: Public Safety)	Programs Branch: Traveller Programs	Public Safety MC Commitment	Traveller Facilitation & Compliance	N/A																				
Cannabis (lead: Health Canada)	Programs Branch: Traveller Programs	Health Canada TB Commitment	Traveller Facilitation & Compliance	N/A																				

** Program includes a *Beyond the Border* initiative component, or is a stand-alone *Beyond the Border* initiative.

N/A = The cost of this program is included within another larger program already accounted for in this plan.

Project Colour Coding Legend:
New project; not included in 2017 plan
Project previously included in 2017 plan

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Appendix E: Audit and Evaluation Suite of Services

	Internal Audit	Targeted Control Audit	Reviews	Advisory/ Consulting
Engagement Description:	Provides independent, objective assurance on governance, controls and risks.	Provides in-depth testing of selected key controls. Narrow scope to allow for timely reporting and corrective action.	Provides broad or targeted information, with less depth and coverage. Some reviews are the result of an audit being downgraded due to insufficient controls to perform testing.	Requested by management, who plays a significant role in defining the objectives and scope of the engagement.
Timelines:	12 months	3 to 6 months	6 to 9 months	3 to 6 months
Reporting:	Formal report. Presented at AC. Approved by the President.	Flexible reporting (i.e. deck or report). Presented at AC. Approved by the President.	Flexible reporting (i.e. deck or report). Presented at AC. Approved by the President.	Flexible reporting (i.e. deck or report).
Publication	Published	Published	Not published	Not published

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	Program Evaluation	Evaluation Study
Engagement Description:	Typically focus on programs, policies and priorities and examine questions related to relevance, effectiveness and efficiency. Scope is defined via a formal planning phase that includes IAPED's recommendation, Evaluation Advisory Committee (EAC) endorsement, and PMEC's approval.	Provides objective, timely and reliable insights on significant or emerging questions using the rigour of evaluation methodology (e.g. surveys, benchmarking, time-motion studies, etc.). They are scoped in conjunction with management and provide valuable information for decision-making purposes.
Timelines:	10 to 12 months	< 9 months
Reporting:	Formal report. Presented at PMEC. Approved by the President.	Flexible reporting (i.e. deck or report)
Publication	Published	Not published

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Appendix F: DRF Coverage

INTEGRATED ASSURANCE COVERAGE MAP

● Internal Audit ● Program Evaluation ● External Audit ● Horizontal Evaluation

DRF Element	FY 2007-08 to FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18 and Projects Underway (2018-19)	Historic Coverage Rating (Low= 0 to 2, Medium= 3 to 4, High= 5+)	Second Line of Defense Activities (i.e. Monitoring, QA) *Note 1	RBAEP Risk & Significance Rating *Note 2	RBAEP 2018 Planned Coverage (Planned Start Date)
Border Management							*Future Audit Coverage*			*Future Evaluation Coverage*
Targeting	1) Pre-Arrival Targeting (2007-08) 2) National Targeting Implementation Project (2012-2013)			1) Centralized Targeting 2) National Targeting		1) Review of Interactive Advanced Passenger Information (Underway)	Medium Coverage	•Targeting Program Management Committee (Commercial) •Weekly reporting on closing the loop on targets and lookouts	High	•Evaluation of Targeting (2020-2021) •Evaluation of IAPI (2020-2021)
Intelligence Collection and Analysis	1) Crimes Against Humanity and War Crimes (2008-2009) 2) National Security: Intelligence and Information Sharing (OAG) (2008-2009) 3) Emergency Management-Public Safety Canada (OAG) (2009-2010) 4) National Anti-Drug Strategy (DOJ) (2009-2010) 5) Port Runners (Special Study) (2009-2010) 6) Assessment of CBSA Participation in BEST (2009-2010) 7) Integrated Proceeds of Crime Initiative (PS) (2010-11) 8) Status on Anti-Terrorism Follow-up (OAG) (2012-2013) 9) National Anti-Drug Strategy (DOJ) (2012-2013) 10) 2010 Olympics (RCMP) (2012-2013) 11) Federal Tobacco Control Strategy (HC) (2012-2013) 12) Information Sharing Between the CBSA, CIC, and CSIS (2011-2012) 13) Temporary Foreign Worker Program–(HRSDC) (2012-13)	1) Measures to Address Contraband Tobacco (PS) 2) G8/G20 Summits – (RCMP) 3) Lookouts – Traveller Mode 4) Telephone Reporting Program	1) Great Lakes Marine Security Operations Centre (RCMP) 2) Intelligence Program			1) Entry/Exit Initiative Review 2) National Anti-Drug Strategy (Justice) 3) National Action Plan to Combat Human Trafficking (PS)	High Coverage	•Lookout SOPs (Appendix G) outlines Lookout Performance Monitoring and Reporting Processes, including Quality Reviews of Lookout Issuance and Maintenance and monthly reporting to Performance Reporting Unit (Ops)	High	•Horizontal Evaluation Guns and Gangs (2021-2022) •Evaluation of SWI (2018-2019)
Security Screening	1) Admissibility Screening and Supporting Intelligence Activities (2009-2010) 2) Remote Border Location Programs (2009-2010) 3) Securing Canada's Borders (OAG) (2012-13) 4) Securing Borders - Follow-up (OAG) (2012-13) 5) Border Control for Marine Ports of Entry (2012-13)		1) Small and Remote Ports of Entry			1) Operation Syrian Refugee 2) Immigration and Citizenship Screening (CSIS- Study)	Medium Coverage	•NSSD QA Program	Medium	•Horizontal Evaluation of Citizenship Program (2018-2019) •Evaluation of Security Screening (2019-2020) •Horizontal Evaluation of Family Reunification (2020-2021)
Traveller Facilitation and Compliance	1) Control and Disposal of Goods Seized Under the Customs Act (2008-9) 2) Managing Risks to Canada's Plant -)Resources—Canadian Food Inspection Agency (OAG) (2008-9) 3) Privacy in Air Travel (2008-9) 4) Western Hemisphere Travel Initiative (WHTI) (2010-11) 5) Issuing Visas (OAG) (2011-12) 6) Currency Seizures (2011-12) 7) High Risk Traveller Identification (HRTI) (OPC) (2012-13)	1) Traveller Processing (Highway and Rail)	1) Food, Plant and Animal 2) Follow-Up on Control and Disposal of Seized Goods		1) Review of the Federal Government Investment in Toronto 2015 Pan and Parapan American Games (Heritage Canada)	1) Traveller Processing (Marine Mode) 2) Preventing Corruption in Immigration and Border Services (OAG) 3) Review of Interactive Advanced Passenger Information (Underway) 4) Primary Inspection Kiosk (Underway) 5) Temporary Resident Biometrics Project and Immigration Information Sharing (IRCC) (Underway)	High Coverage	•Management Practice Assessments •Port Program Assessment	Medium-High	•Horizontal Evaluation of Electronic Travel Authorizations (2019-2020) •Evaluation of Traveller Facilitation and Compliance (2019-2020) •Evaluation of Entry/Exit and RFID (2021-2022) •Horizontal Evaluation of Asylum Program (2021-2022) •Horizontal Evaluation of Drug-Impaired Driving (2022-2023) •Horizontal Evaluation of Passenger Protect Program (2022-2023) •Horizontal Evaluation of Cannabis (2022-2023)

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Canada Border Services Agency / Agence des services frontaliers du Canada

INTEGRATED ASSURANCE COVERAGE MAP

● Internal Audit ● Program Evaluation ● External Audit ● Horizontal Evaluation

DRF Element	FY 2007-08 to FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18 and Projects Underway (2018-19)	Historic Coverage Rating (Low= 0 to 2, Medium= 3 to 4, High= 5)	Second Line of Defense Activities (i.e. Monitoring, QA) *Note 1	RBAEP Risk & Significance Rating *Note 2	RBAEP 2018 Planned Coverage (Planned Start Date)
Commercial-Trade Facilitation and Compliance	1) Sufferance Warehouses Security (2007-08) 2) Rail Export Verification Unit (2007-08) 3) Commercial Examination Processes and Detection Technology (2008-09) 4) Export Programs (2008-09) 5) CBSA-Licensed Warehouse Programs: Sufferance and Customs Bonded Warehouses (2009-10) 6) Harmonized Risk Scoring-Advance Trade Data 7) Drawback Program (2010-11) 8) Facilitating the Flow of Imported Commercial Goods—Canada Border Services Agency (OAG) (2010-11) 9) Border Controls on Commercial Imports (OAG) (2011-12) 10) Clearance of Commercial Passenger Vessels (2011-12)	2) Revenue and Trade Management (Trade Compliance)	1) Trade incentives, Licensing and Registration programs 2) Casual Refunds 3) Export Programs 4) Commercial Air Cargo	1) Audit of B2 Refunds 2) Commercial Rail		1) Custom Duties (OAG) 2) Commercial Processing (Air Mode) 3) Border Controls for Marine (Underway) 4) Aquatic Invasive Species (OAG) (Underway)	High Coverage	•Management Practice Assessments •Port Program Assessment •Trade Compliance-Quality Assurance and Verification Units	Medium-High	•Study- Postal Operations (Modernization) (2018-2019) •Evaluation of Commercial Facilitation and Compliance (2018-2019) •Evaluation of eManifest (2019-2020) •Evaluation of Trade Facilitation and Compliance (2019-2020) •Horizontal Evaluation of Federal Tobacco Control Strategy and Vaping Activities (2020-2021) • Protecting Canada's North (lead: OAG, primary entity: DND)
Trusted Traveller	1) NEXUS Application Process (2007-8) 2) NEXUS Highway and FAST Programs (2008-9) 3) Trusted Travellers (2012-13)				1) Trusted Traveller		Low Coverage		Medium	•Evaluation of Trusted Traveller (2022-2023)
Trusted Trader	1) Customs Self-Assessment (2007-08) 2) Customs Self-Assessment(2009-10) 3) Partners in Protection (2010-11)	1) Trusted Traders Programs	1) Trusted Traders				Low Coverage		Low	•Evaluation of Trusted Trader (2022-2023)
Anti-Dumping and Countervailing					1) Anti-dumping and Countervailing Program	1) Customs Duties (OAG)	Low Coverage		Low	•Evaluation of Anti-Dumping and Countervailing (2021-2022)
Recourse	1) Recourse (2012-13)					1) Recourse	Low Coverage		Medium	•Evaluation of Recourse (2021-2022)
Force Generation	1) Investments to Combat the Criminal Use of Firearms (2010-11) 2) CBSA's Participation in Joint Force Operations (2011-12)					1) Officer Induction Model (Underway) 2) Healthy Workplaces (OAG)	Low Coverage		High	•Audit of In-Service Training and Development of Border Services
Buildings and Equipment						1) Federal Contaminated Sites Action Plan (EC) (Underway)	Low Coverage	•Building Conditions Reports	High	•Evaluation of Buildings and Equipment (2020-2021)
Field Technology Support	1) Laboratory Services (2010-11) 2) CBSA Policy on the Overt Use of Audio-Video Monitoring and Recording" Technology (letter) (OPC) (2010-11)						Low Coverage	•Verification of Large Scale Imaging	Medium	•Evaluation of Field Technology Support (2018-2019)

Notes

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Factors considered in the detailed assessment include materiality, risks identified during key document reviews, risks identified during consultations, past assurance coverage, outstanding management action plans (resulting from previous recommendations), maturity, and alignment with Agency or senior management priorities.

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INTEGRATED ASSURANCE COVERAGE MAP

● Internal Audit ● Program Evaluation ● External Audit ● Horizontal Evaluation

DRF Element	FY 2007-08 to FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18 and Projects Underway (2018-19)	Historic Coverage Rating (Low= 0 to 2, Medium= 3 to 4, High= 5+)	Second Line of Defense Activities (i.e. Monitoring, QA) *Note 1	RBAEP Risk & Significance Rating *Note 2	RBAEP 2018 Planned Coverage (Planned Start Date)
										Audit Coverage / Evaluation Coverage
Border Enforcement										
Immigration Investigations	1) Immigration Controlled Forms (2007-8) 2) Security Certificate Initiative (PS) (2009-10)			1) Immigration Investigations	1) Audit of Immigration Enforcement	1) 2) In-Canada Asylum System (OAG) (Underway)	Medium Coverage		Medium	
Detentions	1) Detention and Removal of Individuals – CBSA (OAG) (2008-9) 2) Detentions and Removals Program (2010-11)					1) Toronto Bail Program Review 2) Detentions and Removals (OAG) (to be launched)	Low Coverage	•Detentions Quality Assurance Program •Red Cross and UN Monitoring	Medium-High	•Immigration Detention and Removal (lead: OAG, primary entity: CBSA)
Hearings						1) Immigration Hearings (Underway)	Low Coverage		Medium	
Removals	1) Detention and Removal of Individuals – CBSA (OAG) (2008-9) 2) Detentions and Removals Program (2010-11)	1) Refugee Reform Initiative	1) Assisted Voluntary Return and Reintegration (AVRR) Pilot		1) Immigration and Refugee Protection Act Division 9/National Security Inadmissibility Initiative (PS) 2) In-Canada Asylum System Reforms (IRCC)		Medium Coverage		Medium	•External Audit of Immigration Detention and Removals (2018-2019)
Criminal Investigations	1) Integrated Border Enforcement Team Program (OPC) (2009-10) 2) Criminal Investigations Program (IRPA) (2010-11) 3) CBSA's Enforcement Teams (2011-12)			1) Criminal Investigations Program	1) Citizenship (OAG)		Low Coverage		Low	

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INTEGRATED ASSURANCE COVERAGE MAP

● Internal Audit ● Programs Evaluation ● External Audit ● Horizontal Evaluation

DRF Element	FY 2007-08 to FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18 and Projects Underway (2018-19)	Historic Coverage Rating (Low= 0 to 2 Medium= 3 to 4 High= 5+)	Second Line of Defense Activities (i.e. Monitoring, QA) *Note 1	RBAEP Risk & Significance Rating *Note 2	RBAEP 2018 Planned Coverage (Planned Start Date) Audit Coverage	Evaluation Coverage
Internal Services											
Management and Oversight	1) Emergency Preparedness (2008-9) 2) Business Continuity Plans (2009-10) 3) CBSA-CFIA MOU (2009-10) 4) Administration of Permit, Licences and Other Requirements for Commercial Goods (2009-10) 5) Federal Annual Privacy Reports - Section 37 of the Privacy Act (OPC) (2009-10) 6) CIC-CBSA Memorandum of Understanding (2010-11) 7) Process Monitoring Framework (2011-12) 8) Internal Audit (Government wide performance audit on Internal Audit) (OAG) (2011-12) 9) Internal Audit Policy Implementation (TBS) (2011-12)		1) 2012-2013 Departmental Performance Report 2) Enterprise Risk Management		1) Business Continuity Planning 2) Audit of Access to Information and Privacy	1) Departmental Progress in Implementing Sustainable Development Strategies (OAG) (Underway)	High Coverage	•Management Practice Assessment •Internal Control Plan: Entity Level Control Project •Monitoring by DSO (passwords and document scanning)	Medium-High		•Study- KPIs and Performance Targets (2018-2019) •Study- Functional Management Model (2020-2021)
Communication Services							Low Coverage		Low		
Legal Services							Low Coverage	•Litigation Review (Recourse)	Medium		
Human Resources Management Services	1) Arming Initiative (2008-9) 2) Staffing Management Accountability Framework (2008-9) 3) Federal Student Work Exchange Program (PSC) (2008-9) 4) Government-wide audit of Executive Appointments (PSC) (2008-9) 5) Engagement of Human Resources Planning (OCG) (2008-9) 6) Employment Equity Audit Report - File#72820-02-C14-2008 (CHRC) (2008-9) 7) Occupational Health and Safety (2009-10) 8) CBSA Audit of the Staffing Framework Audit (PSC) (2009-10) 9) Arming Initiative (2009-10) 10) Employer-Employee Relationship with Contractors (2010-11) 11) Training and Learning (2011-12) 12) Follow-up of the Public Service Commission's 2009 Audit of CBSA Human Resources Staffing (2011-12) 13) Employment Equity (OPC) (2011-12) 14) Port of Entry Recruitment Training (POERT) (2011-12) 15) Staffing Compliance (2012-13)	1) Leave 2) Official Languages (OCOL)		1) Professional Standards 2) Arming		1) Audit of Classification 2) Preventing Corruption in Immigration and Border Services (OAG) 4) Arming 6) PSC Staffing Assessment 8) Occupational Health and Safety (Underway) 9) Follow-up to the Audit of the Delivery of Bilingual Services to Travellers by the Canada Border Services Agency at Airport and Land-Border Crossings (OCOL) (Underway) 10) Healthy Workplaces (OAG) (Underway)	High Coverage	•HRB compliance monitoring (staffing) •Monitoring of Interchange Canada Assignments •Internal Control Plan: Internal Control Compensation Project •Management Practice Assessment •Overtime and leave usage monitoring	Medium-High		

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INTEGRATED ASSURANCE COVERAGE MAP

● Internal Audit ● Program Evaluation ● External Audit ● Horizontal Evaluation

DRF Element	FY 2007-08 to FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18 and Projects Underway (2018-19)	Historic Coverage Rating Low= 0 to 2 Medium= 3 to 4 High= 5+	Second Line of Defense Activities (i.e. Monitoring, QA) *Note 1	RBAEP Risk & Significance Rating *Note 2	RBAEP 2018 Planned Coverage (Planned Start Date)	
										Audit Coverage	Evaluation Coverage

Internal Services

| Financial Management | 1) Fiscal 2006-2007 Year-End Cash Cut-Off Procedures (2007-8) 2) Travel and Hospitality (2007-8) 3) Fiscal 2007-2008 Year-End Cash Cut-Off Procedures (2008-9) 4) Delegated Authority under Section 34 of the FAA (2008-9) 5) Public Accounts (OAG) (Annual) 6) Fiscal 2008-2009 Year-End Cash Cut-Off Procedures (2009-10) 7) Delegated Authority under Section 33 of the FAA (2009-10) 8) CBSA Revenue Ledger (2009-10) 9) Horizontal Expenditure Controls (Higher-Risk Payments) (OCG) (2009-10) 10) Payroll Controls (2009-10) 11) Acquisition Cards (2009-10) 12) Canada's Anti-Money Laundering and Anti-Terrorism Financing Regime -- (Finance) (2010-11) 13) Fiscal 2009-2010 Year-End Cash Cut-Off Procedures (2010-11) 14) Financial Management Framework (2010-11) 15) Payment Process for K84 Account Statements (2010-11) 16) Accounts Receivable (2011-12) 17) Fiscal 2010-2011 Year-End Cash Cut-Off Procedures (2011-12) 18) Expenditures for the G8/G20 Summits (OAG) (2011-12) 19) Overtime Claim Review (2011-12) 20) Fiscal 2011-2012 Year-End Cash Cut-Off Procedures (2012-13) | 1) Overtime Management 2) Financial Forecasting 3) Public Accounts (OAG) | 1) Public Accounts (OAG) | 1) Public Accounts (OAG) | 1) Public Accounts (OAG) | 1) eManifest (financial audit) 2) CBSA Transactions and Financial Information (OAG-formerly Public Accounts) 4) Audit of Revenue Collected by the CBSA (underway) | High Coverage | •FMA Review/Challenge function •Internal Control Plan: Budgeting & Forecasting Project •Internal Control Plan: Project Management •Internal Control Plan: Accounts Receivable Ledger Project •Internal Control Plan: Public Account •Internal Control Plan: Interdepartmental Settlements •Internal Control Plan: Hospitality/ Travel/ Events • Internal Control Plan: B2 Refunds •Internal Control Plan: B3 Revenues Program •Account Verification | Medium-High | •OAG Public Accounts (annual) •CBSA Consolidated Statements (lead: OAG, primary entity: CBSA) | •Evaluation of CARM (2021-2022) |

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INTEGRATED ASSURANCE COVERAGE MAP

● Internal Audit   ● Program Evaluation   ● External Audit   ● Horizontal Evaluation

DRF Element	FY 2007-08 to FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18 and Projects Underway (2018-19)	Historic Coverage Rating Low= 0 to 2 Medium= 3 to 4 High= 5 +	Second Line of Defense Activities (i.e. Monitoring, QA) * Note 1	RBAEP Risk & Significance Rating * Note 2	RBAEP 2018 Planned Coverage (Planned Start Date)
Information Management	1) Horizontal Audit of Electronic Recordkeeping (OCG) (2011-12) 2) Information Management (2011-12)				1) Information Management (with OCG)		Medium Coverage		Medium	
Information Technology	1) IT Systems under Development – Phase 2 - ACI/EDI for Air (2007-8) 2) IT Systems under Development – Phase 3- API/PNR Risk Scoring (2007-8) 3) IT Infrastructure Service Delivery Agreements (2007-8) 4) IT Infrastructure, General Controls (2008-9) 5) System under development - eManifest (2009-10) 6) Aging Information Technology Systems (IT Environment Survey) (OAG) (2010-11) 7) CBSA Policy on the Overt Use of Audio-Video Monitoring and Recording" Technology (letter) (OPC) (2010-11) 8) Horizontal Internal Audit of IT Asset Management in Large Departments and Agencies (OCG) (2010-11) 9) IT Desktop Services for CBSA End Users (2010-11) 10) System Under Development – eManifest (2010-11) 11) Technology Security – MITS – Phase I (2011-12) 12) eManifest Project Management Review (2012-13) 13) eManifest (2012-13)	3) eManifest Project Governance and Reporting				2) Advanced Commercial Information System Data Quality/Integration- Air (underway)	High Coverage	•Internal Control Plan: Project Management	Medium-High	•Evaluation of CARM (2021-2022)
Real Property Services						1) Real Property Infrastructure Management	Low Coverage	•Building Conditions Reports •Threat risk assessment (by DSO)	Medium	
Materiel Services	1) Fleet Management (2007-8) 2) Asset Management Detection Technology Equipment (2008-9) 3) CBSA Fleet (2009-10)						Low Coverage	•QA by Contract and Procurement Officers •Internal Control Plan: Capital Assets	Medium	
Acquisition Services	1) IT Services Contracts (2009-10) 2) Contracting and Information Monitoring (OCG) (2009-10)					1) Acquisition Cards 2) Contracting and Procurement	Medium Coverage	•QA by Contract and Procurement Officers •QA on Acquisition Cards (holders and purchases) •Internal Control Plan: Procurement •Internal Control Plan: Acquisition Cards	Low	

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Appendix G: 2018-19 DRF

Draft CBSA Departmental Results Framework
The CBSA provides integrated border services that support national security and public safety priorities and facilitate the free flow of admissible people and goods

Core Responsibilities

Border Management
The CBSA assesses risk to identify threats, manages the free flow of admissible travellers and commercial goods into, through and out of Canada, and manages non-compliance

Border Enforcement
The CBSA contributes to Canada's security by supporting the immigration and refugee system when determining a person's admissibility to Canada, taking the appropriate immigration enforcement actions when necessary, and supporting the prosecution of persons who violate our laws

Departmental Results

The CBSA's intelligence, threat and risk assessment activities support CBSA programs in the identification and interception of high-risk people, goods, and conveyances that pose a threat to the security of Canadians

Admissible travellers are processed in an efficient manner

Admissible commercial goods and conveyances are processed (including the collection of revenues) in an efficient manner

Travellers and their goods are compliant with applicable legislation

Trade partners are compliant with applicable legislation, requirements and measures

Trusted Traveller and Trader programs increase processing efficiency of low-risk, pre-approved travellers and trade partners

Travellers and the business community have access to timely redress mechanisms

Immigration investigations identify persons inadmissible to Canada

CBSA detention decisions are risk-based and detention is used as a measure of last resort

CBSA admissibility recommendations and appeals are upheld at the Immigration and Refugee Board of Canada

Inadmissible persons subject to removal depart from Canada (i.e., escorted and unescorted)

People and businesses that are referred to Crown counsel for prosecution are convicted

Program Inventory

Targeting

Intelligence Collection and Analysis

Security Screening

Traveller Facilitation and Compliance

Commercial-Trade Facilitation and Compliance

Trusted Traveller

Trusted Trader

Anti-dumping and Countervailing

Recourse

Force Generation

Buildings and Equipment

Field Technology Support

Immigration Investigations

Detentions

Hearings

Removals

Criminal Investigations

Internal Services

- Management and Oversight
- Communication Services
- Legal Services
- Human Resources Management Services
- Financial Management
- Information Management
- Information Technology
- Real Property Services
- Materiel Services
- Acquisition Services

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